

ANNUAL REPORT
of the
TOWN OF LYME, NEW HAMPSHIRE



James "Jimmy" Jenks

For the Year Ending December 31, 2019

Town of Lyme
1 High Street
PO Box 126

www.lymenh.gov

EMERGENCY SERVICES

<u>FAST Squad:</u>	Lisa Rayes	Emergency.....911 All other calls.....795-4639
<u>Fire Chief:</u>	Michael Mundy	Emergency.....911 All other calls.....795-4639
<u>Police Chief:</u>	Shaun J. O'Keefe	Emergency.....911 All other calls.....795-2047
<u>Road Agent:</u>	Steven Williams	Emergency.....643-2222 All other calls.....795-4042

NON-EMERGENCY SERVICES

<u>Librarian:</u>	Judy Russell	795-4622
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<u>Library Hours:</u>	Monday.....1:00 pm - 5:00 pm	Thursday.....10:00 am - 5:00 pm
	Tuesday.....10:00 am - 5:00 pm	Friday.....10:00 am - 3:00 pm
	Wednesday...10:00 am - 8:00 pm	Saturday.....9:00 am - 12:00 noon

Select Board: Kevin Sahr, Chair
Judith Brotman
Benjamin Kilham

Select Board Meetings: Thursday 9:00 am - Town Office Conference Room

Select Board Office Hours: Monday, Wednesday, & Friday 8:00am to 4:00pm

<u>Administrative Assistant:</u>	Dina Cutting.....795-4639 (Fax) 795-4637
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<u>Assessing Agent:</u>	Todd Haywood.....795-4639
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<u>Office Assistant:</u>	Vacant.....795-4639
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<u>Planning & Zoning:</u>	David Robbins.....795-2661
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Office Hours:

Monday, Wednesday, Friday 8:00am to 4:00pm & Thursday 1:00pm to 6:30pm, by appointment

<u>Tax Collector:</u>	Barbara Woodard.....795-4416
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Office Hours: Monday 10:00am to 12:00pm Noon

<u>Town Clerk:</u>	Patricia G. Jenks795-2535
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<u>Deputy Town Clerk:</u>	Sharon Greatorex.....795-2535
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<u>Deputy Town Clerk:</u>	Katie Jenks.....795-2535
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Town Office Hours: Monday, Wednesday, & Friday 8:00am to 2:00pm (Fax) 795-2117

Transfer Station: (Located at the Town Garage) Matthew Thebodo.....795-4639

Transfer Station Hours: Wednesday 4:00pm to 6:00pm & Sunday 8:30am to 11:00am

In Memoriam

*We recognize and honor the following people who died in 2019.
Each served the Town of Lyme in different capacities and with true commitment.*

-Jim Jenks-

Jim served on the Zoning Board from 1990-1993, the
Road Study Committee from 2012-2019, and
assisted the Lyme Highway Department for many years.

-Larry McCarthy-

Larry served as a Library Trustee from 1972–1978.

-Sallie Ramsden-

Sallie served on the Lyme School Board from 1974-1977, on the
Lyme Center Academy Building Committee from 1997-2010 and on the
Lyme History Committee from 2002-2010.

-Ruth Demarest-

Ruth Demarest served on the Conservation Commission from 1978-1985 and as a
Library Trustee from 1984-1990.



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Lyme School District (See RSA 32:5,VII)

Note: The School portion of this report starts renumbering at “School – 1”

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NOTES

National & State Elected Officials

United States Senators

Senator Margaret Hassan, Democrat
330 Hart Senate Office Building
Washington, DC 20510
202-224-3324
info@maggiehassan.com

Senator Jeanne Shaheen, Democrat
520 Hart Senate Office Building
Washington, DC 20510
202-224-2841
<http://shaheen.senate.gov/>

Representative in Congress - District 2

Representative Ann McLane Kuster, Democrat
137 Cannon House Office Building
Washington, DC 20515
202-225-5206
<http://kuster.house.gov/>

State Elected Officials

Governor

Governor Chris Sununu, Republican
State House
107 North Main Street
Concord, N.H. 03301
271-2121
<http://www.governor.nh.gov>

Executive Council - District 1

Councilor Michael J. Cryans, Democrat
PO Box 999
Hanover, NH 03755
State Office: 271-3632
Michael.Cryans@nh.gov

State Senator - District 5

Senator Martha Hennessey, Democrat
Legislative Office Building, Room 101-A
33 North State Street
Concord, N.H. 03301
271-8631
martha@hennesseyfornh.org

State Representatives Grafton - District 12

Representative Polly Campion (D)
44 King Road
Etna, N.H. 03750
643-2837
polly.campion@leg.state.nh.us

Representative Mary Jane Mulligan (D)
156 Lyme Road
Hanover, N.H. 03755
643-6167
maryjanemulligan@leg.state.nh.us

Representative Sharon Nordgren (D)
23 Rope Ferry Road
Hanover, N.H. 03755-1404
643-5068
sharon.nordgren@leg.state.nh.us

Representative Garrett Muscatel (D)
12 Mass Row
Hanover, N.H. 03755
805-750-9973
garrett.muscatel@leg.state.nh.us

Moderator's Rules of Procedure – Town of Lyme

Speaking

- Practice respect and civility at all times. OK to disagree, not OK to be disagreeable or disrespectful.
- Before you speak, be recognized by the Moderator and address all comments to the podium.
- Wait for a mike to come to you. (I will try to recognize both the speaker and one to follow to keep things moving; we will bring the mike to you.)
- The first time you are recognized to speak, please state your name and where in town you live.
- If you are asking a question, you may follow-up or clarify.
- Moderator will recognize those who have not spoken to an issue before anyone who has spoken previously to that issue. Lyme residents only may speak, unless granted 'voice without vote.'
- Please add to previous comments, but do not just repeat what has been said before.
- If you wish to "Call the Question", you must raise your hand and be recognized first. If people who wish to speak to the issue have not yet spoken, they will be allowed to speak.

Motions

- Following simplified rules of order.
- Motions must be moved and seconded and the "mover" will have the first right to speak.
- All amendments must be given to the clerk in writing (and readable!) before we vote.
- One motion/amendment at a time.
- Any amendments involving money must include a dollar amount.
- Reconsideration of previous vote – can occur at any time after a vote is taken on an article, requires only a majority vote to proceed. Motion to Reconsider must be made by someone from the majority of the vote in question. SO, stay until the end of the meeting. A motion to restrict reconsideration can be made at any time after a vote is taken, for any previous warrant article. RSA 40:10

Voting

- Only registered Lyme voters are to participate in voting. Honor system.
- For warrants requiring a paper ballot, we will use the Yes/No voting cards – you should have received one when you arrived. If not, please check in at the ballot table in get yours.
- Any article may be voted by paper ballot if 5 reg voters who are present make a request in writing prior to the vote (RSA 40:4-a), or if 7 voters request it after a voice vote has occurred (RSA 40:4-b).

These rules may be altered by the meeting, by majority vote. If you believe I have erred in terms of procedure, you may request a point of order, and the meeting will decide. Again, a majority vote is required to overrule the moderator. RSA 40:4, I

Kevin Peterson, Town Moderator, Town of Lyme, revised March 2020

**TOWN OFFICERS,
COMMITTEE AND BOARD MEMBERS**

Budget Committee

(Elected for a 3-year term)

B. Scott May	Term expires 2020
Gregory Bogdanich	Term expires 2020
(Replaced Judith Lee Shelnutt Brotman)	
Jennifer Boylston	Term expires 2020
Richard Jones	Term expires 2021
Chris Ramsden	Term expires 2021
Wilkes McClave III	Term expires 2021
Erik Colberg	Term expires 2022
Elizabeth Glenshaw	Term expires 2022
Michael McKusick	Term expires 2022
Judith Brotman	Select Board Representative
Kevin Sahr	Alternate Select Board Representative

Cemetery Commission

(Elected for a 3-year term)

Jay Cary	Term expires 2020
Michael Hinsley	Term expires 2021
Laurie Wadsworth	Term expires 2022

Common Planning Committee

(Appointed by the Select Board until completion of the study)

Laurie Wadsworth	Completion of Study
Earl Strout	Completion of Study
Tony Pippin, Jr.	Completion of Study
Barbara Balch	Completion of Study
Lisa F. Hayes	Completion of Study
Michelle Whitcomb	Completion of Study
Katie Rusch	Completion of Study
Judith Brotman	Select Board Representative

Connecticut River Joint Commissions – Upper Valley River Subcommittee

(Appointed by the Select Board for an indefinite term)

William Malcolm, Lyme Representative	John Mudge, Lyme Representative
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Conservation Commission

(Appointed by the Select Board for a 3-year term)

Blake Allison, Chair/Secretary <i>pro-tem</i>	Term expires 2020
Matthew Stevens	Term expires 2020
Margaret Sheehan	Term expires 2021
James Munroe (alternate)	Term expires 2021
Russell Hirschler	Term expires 2021
Ian Smith	Term expires 2021

Thomas Colgan	Term expires 2022
Rebecca Hanissian (alternate)	Term expires 2022
David Lysy (alternate)	Term expires 2022
Benjamin Kilham	Select Board Representative

Energy Committee
(Appointed by the Select Board for a 3-year term)

James Nourse	Term expires 2020
Michael Novello	Term expires 2020
Matthew Brown	Term expires 2020
Mark Bolinger, Chair	Term expires 2021
Scott Nichols	Term expires 2021
Daniel O'Hara	Term expires 2022
Kevin Sahr	Select Board Representative

Fast Squad
(Volunteers)

Lisa Rayes, President & Captain

Federal Emergency Management Agency Plan
(Appointed by the Select Board for a 3-year term)

Margaret Caudill-Slosberg, Emergency Management Director	Term expires 2020
Kevin Sahr, Deputy Emergency Management Director	Term expires 2021
Michael Hinsley, Deputy Emergency Management Director	Term expires 2021

Fire Department
(Appointed by the Select Board for a 5-year term)

Michael Mundy, Chief	Term expires 2021
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Forest Fire Wardens
(Recommended by the Warden, approved by the Select Board, appointed by the State)

Don Elder *	Warden	Term expires 2020
Charles Ragan *	Deputy Warden	Term expires 2020
Alfred Balch	Deputy Warden	Term expires 2020
Michael Mundy	Fire Chief	Term expires 2020
A. Wayne Pike	Deputy Warden	Term expires 2020
Richard Pippin, Jr.	Deputy Warden	Term expires 2020
Scott Thompson	Deputy Warden	Term expires 2020
Ernst Kling	Deputy Warden	Term expires 2020
Henry Stokes	Deputy Warden	Term expires 2020
Douglas Vogt	Deputy Warden	Term expires 2020
Kevin Lahaye	Deputy Warden	Term expires 2020

**Only these Wardens are authorized to issue burn permits.*

Health Officers

(Recommended by the Select Board, approved & appointed by the State)

Jeff Hanissian, Health Officer
Michael Hinsley, Deputy Health Officer

Heritage Commission

(Appointed by the Select Board for a 3-year term)

Adair Mulligan, Vice Chair	Term expires 2020
Timothy Cook	Term expires 2020
John Mudge, Chair	Term expires 2021
Laurie Wadsworth	Term expires 2021
Benjamin Kilham	Select Board Liaison

Highway Safety Committee (Appointed by the Select Board)

Chief Shaun O'Keefe	Police Department
Dina Cutting	Town Office
Kevin Sahr	Select Board Liaison

Inspectors of Election

(Appointed by the Select Board for a 2-year term)

Marcia Armstrong	Term expires 8/2021
Jennifer Bent	Term expires 8/2021
Roger Berger	Term expires 8/2021
Margaret (Mardi) Bowles	Term expires 8/2021
Audrey Brown	Term expires 8/2021
Simon Carr	Term expires 8/2021
Emily Cooke	Term expires 8/2021
Nadia Gorman	Term expires 8/2021
Marya Klee	Term expires 8/2021
Paul Klee	Term expires 8/2021
Kathleen McGowan	Term expires 8/2021
James Nourse	Term expires 8/2021
Rebecca Lovejoy	Term expires 8/2021
Margot Maddock	Term expires 8/2021
Kristin Pekala	Term expires 8/2021
Hebe Quinton	Term expires 8/2021
Jennifer Schiffman	Term expires 8/2021
Sarah Shipton	Term expires 8/2021
Cynthia Swart	Term expires 8/2021
Christine Taylor	Term expires 8/2021
Thomas Toner	Term expires 8/2021
Barbara Woodard	Term expires 8/2021

Moderator
(Elected for 2-year term)

Kevin Peterson

Term expires 2020

Library Trustees
(Elected for a 3-year term)

Audrey Brown

Term expires 2020

Nancy Elizabeth Grandine

Term expires 2020

Georgina Voegelé

Term expires 2020

Cindy Valence

Term expires 2021

Deborah Robinson

Term expires 2021

Beth Taylor, Chair

Term expires 2021

Marybeth Durkin

Term expires 2022

Daniel O'Hara

Term expires 2022

Judith Russell

Library Director

Overseer of Public Welfare
(Elected for a 1-year term)

Nancy Elizabeth Grandine

Term expires 2020

Planning Board
(Elected for a 3-year term
(Alternates are appointed))

Timothy Cook, Vice Chair

Term expires 2020

David Roby, Jr. Alternate

Term expires 2020

John Stadler, Chair

Term expires 2021

Eric Furstenberg

Term expires 2022

Vicki Smith

Term expires 2022

Kevin Sahr

Select Board Representative

Judith Brotman, Alternate

Select Board Representative

Police Department

Shaun O'Keefe

Chief

Anthony Casale

Patrol Officer

Recreation Commission
(Appointed by the Select Board for a 3-year term)

Dina Cutting, Chair

Term expires 2022

Chris Pratt

Term expires 2022

Luke Prince

Term expires 2020

Denette Guerin, Alternate

Term expires 2020

Curtis Shepard

Term expires 2021

Judith Brotman
Stephen Small

Select Board Representative
Recreation Director

Road Agent
(Appointed for a 1-year term)

Steven Williams

Term expires 2020

Select Board
(Elected for a 3-year term)

Bradford Keith (Resigned 1/17/2019)
Judith Lee Shelnutt Brotman (elected to complete B. Keith term)
Kevin Sahr
Benjamin Kilham

Term expires 2020
Term expires 2020
Term expires 2021
Term expires 2022

Supervisors of the Checklist
(Elected for a 6-year term)

Alan Greatorex, Chair
Karen Borgstrom
John Mudge

Term expires 2020
Term expires 2022
Term expires 2024

Town Buildings Maintenance Committee
(Appointed by the Select Board for a 3-year term)

Michael Woodard, Chair
Stephen Campbell
Daniel O'Hara
Thomas Toner
Dina Cutting
Benjamin Kilham

Term expires 2021
Term expires 2020
Term expires 2020
Term expires 2020
Administrative Assistant
Select Board Liaison

Town Clerk
(Elected for a 3-year term)

Patricia Jenks

Term expires 2021

Town Treasurer
(Elected for 3-year term)

Mary Lou Robinson

Term expires 2022

Tax Collector
(Elected for a 3-year term)

Barbara Woodard

Term expires 2022

Trustees of the Trust Funds
(Elected for a 3-year term)

Margaret Bowles

Term expires 2020

Michelle Whitcomb

Term expires 2021

Stuart V. (Mike) Smith

Term expires 2022

Upper Valley Lake Sunapee Regional Planning Commission
(Appointed by the Select Board for a 4-year term)

William Malcolm

Term expires 2021

Zoning Board of Adjustment
(Appointed by the Select Board and Planning Board for a 3-year term)

Francis Bowles, Chair

Term expires 2020

Alan Greatorex

Term expires 2020

Lynne Parshall, Alternate

Term expires 2020

William Malcolm

Term expires 2021

Michael Woodard, Vice Chair

Term expires 2022

Sue Ryan

Term expires 2022



2019- Pat & Tony Pippin, Citizen of the Year

In 1999, a gift from Rachel Miller created the Lyme Citizen of the Year award, to be bestowed on someone who has provided outstanding service to the Town of Lyme. This award honors those who have had an impact in our town in a variety of ways. It is not a rite of passage, one that is given each year to the next person in line. Rather, it is an award that is earned by members of our town who give their time in government, organizations, and service, working in a multitude of ways to make Lyme the engaging, dynamic, and caring community that it is. These ordinary people doing extraordinary work not only make this town thrive, they also inspire others through their dedication and often quiet service.

TOWN OF LYME, NEW HAMPSHIRE

TOWN MEETING

March 12, 2019

Minutes

Town Moderator Kevin Peterson called the meeting to order at 9:02 AM in the Lyme School Community Gymnasium. There were approximately 200 people in attendance.

The Moderator voiced appreciation of all veterans and military service members and asked those in attendance to stand or raise a hand and be recognized.

Troop #273 of the Lyme Boy Scouts and members of the Lyme Girl Scouts presented the Colors and those attending this meeting recited the Pledge of Allegiance.

Don Elder, Fire Warden for the Town of Lyme, appointed by the State of New Hampshire, was recognized to correct information inadvertently printed in the Town Report, whereby it was stated that Alfred Balch had resigned his position as a Deputy Fire Warden. Mr. Balch decided he was able to continue serving in this capacity and remains a member of the Fire Warden team serving another three year term which will expire 12/31/2021. Mr. Elder went on to express appreciation to Alfred Balch and Bob Sanborn for more than 45 years of service as Fire Wardens serving in the Town of Lyme.

Blake Allison, Chairman of the Conservation Commission, recognized retiring member Lee Larson for his impressive contribution to Lyme after 20 years of service on the Conservation Commission.

Pastor Amy Hayden, reflecting on the Past, read the list of those who died in 2018 with significant Lyme connections. Those included in the list are:

Hellen Darion	Beverly Strout
Donald Fisk	Gloria LaBombard
Charles Muntz	Steve Maddock
William Watson	Robin Watson
Margaret Miller	Heather Lizotte
David Washburn	Arthur Laro
Frederick Phillips	Lynn Smith
Stephan Rich	Colin Robinson
Donald Hutchins	Melvina Beauford
Elizabeth Kilmarx	

There was a moment of silence in honor of these friends.

Honoring the Present, the Citizens of the Year Award was presented to Pat & Tony Pippin by Lisa Hayes, member of board of the Lyme Foundation.

Honoring the Future was Reverend Amy Hayden, who read the names of new babies born to, or adopted by, Lyme families in 2018.

There was a period of general and procedural announcements. State Representative Polly Campion was introduced.

The Moderator opened the deliberative session with comments acknowledging and thanking the election team.

Voice without Vote was approved for David Robbins, Zoning Administrator and Town Attorney Laura Spector-Morgan, by unanimous Voice Vote.

The Moderator reviewed the Rules of Procedure and requested a motion to accept the rules as presented.

Bill Waste made the motion to accept the Rules of Procedure as presented.

Seconded by Judy Brotman.

Motion voted in the affirmative by Voice Vote.

Sue MacKenzie, representing the Select Board, presented highlights of 2018, including road project progress and in-house organizational efforts. There was a round of applause for the efforts by the Select Board and staff.

Judy Brotman, speaking on behalf of the Budget Committee, and Kevin Sahr, speaking for the Select Board, offered an explanation of the reasoning behind Articles 3-7 and the recommended financing options.

After a period of questions and answers, Moderator Kevin Peterson explained that Articles 3, 4, 5 and 6 each obligates the Town to a multi-year financial obligation. This requires the use of paper ballots, the opportunity for voting by paper ballot for one hour, and a 2/3 majority vote for the article to pass.

Eileen Fehskens asked if the voting body would know the results before Article 7 is presented and the Moderator confirmed this would be the case.

Articles 1 and 2 were official ballot voting.

ELECTION OF OFFICERS

ARTICLE 1. To vote by non-partisan ballot for the following Town Officers. Those elected:

Budget Committee-3 members for 3 years	Erik Colberg Elizabeth Glenshaw Michael McKusick
Cemetery Commission- 1 member for 3 years	Laurie Wadsworth
Library Trustees-3 members for 3 years	Marybeth Durkin Dan O'Hara Peter Swart
Overseer of Public Welfare- One member for 1 year	Nancy Elizabeth Grandine
Planning Board-2 members for 3 years	Eric Furstenberg Vicki Smith
Select Board-1 member for 3 years	Benjamin Kilham
Select Board-1 member for 1 year	Judith Lee Shelnutt Brotman
Tax Collector-One member for 3 years	Barbara Woodard
Town Treasurer-One member for 3 years	Mary Lou Robinson
Trustee of the Trust Funds-1 member for 3 years	Stuart V. Smith Jr.

PETITION FOR AMENDMENT TO ZONING ORDINANCE

ARTICLE 2. Are you in favor of the adoption of Amendment #1 as proposed by the Lyme Planning Board for amending the Lot Size Averaging section 5.11 D 3 to allow the Planning Board to set lot sizes, frontage, and setbacks, lot width, building footprint, lot coverage and gross floor area, up to the stated maximums for lot size averaging subdivisions and to remove the special exception for maximum building footprint in section 5.14 D and maximum lot coverage in section 5.15 E for lot size averaging subdivision.

Changes are in bold
~~Deletions are struck through~~

5.11.D Lot Size Averaging

3. Lot sizes, frontage, ~~and~~-setbacks, **lot width, building footprint, lot coverage and gross floor area** shall be determined by the Planning Board based on the

character of the land and neighborhood; the adequacy of the soils to support on-site wastewater disposal and wells; safety of access and traffic circulation; and other issues relating to the future use and enjoyment of the property. The setbacks from abutting properties, not part of the application, shall not be reduced. **Using the same criteria, the Planning Board may allow the following in the Rural, East Lyme and Mountain and Forest Districts:**

Maximum building footprint of up to 2,500 s.f.

Maximum lot coverage of up to 4,500 s.f.

Maximum gross floor area of up to 3,000 s.f.

Road setbacks may be reduced only when on an internal subdivision road approved by the Planning Board as part of the subdivision application. When frontage requirements are reduced, the Planning Board may require shared driveways.

5.14 Building Footprint. The maximum building footprint shall be a percentage of lot size as provided in Table 5.1, or as follows, whichever is smaller:

- A. shall not exceed 4,500 square feet in Lyme Center and Lyme Common, except for the Lyme Public school;
- B. shall not exceed 7,000 square feet in the other districts, other than buildings in the Commercial District and those used in conjunction with Skiing Facilities in the Skiway District;
- C. agricultural structures in the Rural, East Lyme and Mountain & Forest Districts shall not exceed 10,000 square feet except as otherwise permitted as a special exception (section 10.40) and in connection with Section 4.64 B; and
- D. except as otherwise permitted by special exception in connection with ~~lot size averaging subdivisions (Section 5.11)~~; planned development (Section 4.49); and expansion of any lawful non-conforming structure in existence when this ordinance was passed (section 8.25).

5.15 Maximum Lot Coverage. The maximum lot coverage shall be a percentage of lot size as provided in Table 5.1, or as follows, whichever is smaller:

- A. shall not exceed 6,000 square feet in Lyme Center and Lyme Common, except for the Lyme Public School;
- B. shall not exceed 26,000 square feet per lot size averaged lot in the Commercial District;
- C. shall not exceed 26,000 square feet in the other districts. Driveways do not apply in calculating lot coverage in the Rural, East Lyme and Mountain & Forest Districts;
- D. lot coverage limitations shall not apply to Skiing Facilities Use in the Skiway District;
- E. except as otherwise permitted by special exception for ~~lot size averaging subdivisions (section 5.11 D)~~; planned developments (section 4.49); and expansion of any lawful non-conforming structure in existence when this ordinance was passed (section 8.25); and
- F. except as otherwise permitted by waiver under NH RSA 674:32 a-c for agricultural structures.

(Recommended by the Planning Board by a vote of 4-1) (Recommended by the Select Board by a vote of 2-1)

ARTICLE 2 was VOTED in the NEGATIVE BY OFFICIAL BALLOT

YES 198 NO 282

The Moderator asked for a motion to change the presentation of the Articles, beginning with Article 5.

Judy Brotman Made the Motion.

Rich Brown Seconded the Motion.

Motion was voted in the Affirmative by Voice Vote.

TO PURCHASE A FIRE TRUCK

ARTICLE 5. Mike Mundy made the motion that the town vote to authorize the selectmen to enter into a long-term purchasing agreement in the amount of five hundred eighteen thousand dollars (**\$518,000**), payable over a term of 7 years for the purchase of a EONE Pumper/Typhoon Fire truck, and to raise and appropriate \$83,143 for the first year's payment for that purpose, and to authorize the withdrawal of \$83,143 from the Vehicle Capital Reserve Fund. This purchase agreement does not contain an escape clause.

(2/3 ballot vote required).). (Recommended by the Select Board by a vote of 3-0)

(Recommended by the Budget Committee by a vote of 8-0)

(These appropriations are not included in the total town operating budget warrant article as approved by the Budget Committee.) (No amount to be raised by taxation.)

Note: After discussion, the polls and ballot box will remain open for at least an hour for voting on this article.

Seconded by Michael Woodard

Fire Chief Mundy explained the need for the replacement of an old fire truck and described the specifications of the new unit. Because of rapidly increasing prices on steel and rapid loss of trade-in value on the old unit, it is hoped a decision can be made to move forward with this purchase before price increases and tariff issues make the purchase cost prohibitive.

There was a period of questions and answers. Town Attorney Laura Spector-Morgan indicated that an amendment could be made to the Article to change the amount of the expenditure but not the wording on how it's acquired.

Lee Larson offered an AMENDMENT to ARTICLE 5 to insert the following sentence at the end of the first paragraph after the sentence "This purchase agreement does not contain an escape clause":

Further, to direct the Selectmen to include an article in the 2020 Warrant for the Annual Town Meeting to pay the full balance of this loan by withdrawing funds from the Vehicle Capital Reserve Fund.

Proposed Amendment was seconded by Vicki Smith.

The Moderator clarified this would be a non-binding vote.

Following discussion concerning the pros and cons of financing vs. outright purchase, the question was called by Rich Brown.

Proposed AMENDMENT was VOTED IN THE NEGATIVE by VOICE VOTE

Doug Vogt clarified that the Capital Reserve Fund would be the collateral if Article 5 is voted in the affirmative.

The Moderator moved to vote on Article 5. Polls to remain open for one hour on this article. Paper Ballot A to be used. Must pass by 2/3 majority vote. Polls opened at 10:43am and closed at 11:43am.

ARTICLE 5 VOTED in the AFFIRMATIVE BY PAPER BALLOT by 2/3 MAJORITY

YES 184 NO 16

TO PURCHASE AN EXCAVATOR

ARTICLE 3. Tom Toner made the motion that the town vote to authorize the selectmen to enter into a long-term purchasing agreement in the amount of one hundred seventy nine thousand dollars (**\$179,000**), payable over a term of 7 years for the purchase of an excavator, and to raise and appropriate \$28,731 for the first year's payment for that purpose, and to authorize the withdrawal of \$28,731 from the Heavy Equipment Capital Reserve Fund. This purchase agreement does not contain an escape clause.

(2/3 ballot vote required). (Recommended by the Select Board by a vote of 3-0) (Recommended by the Budget Committee by a vote of 7-1)
(These appropriations are not included in the total town operating budget warrant article as approved by the Budget Committee.) (No amount to be raised by taxation.)
Note: After discussion, the polls and ballot box will remain open for at least an hour for voting on this article.

Seconded by Judy Brotman

Steve Williams offered an AMENDMENT to ARTICLE 3: To reduce the amount of \$179,000 to \$155,000.

Proposed Amendment was seconded by Tim Cook.

Select Board member Kevin Sahr explained that this purchase is structured similarly to the Bomag Vibratory Roller purchase of 5 years ago.

There was a period of questions and answers.

Steve Williams offered a Friendly Amendment that should the proposed amendment pass, the first year payment would be \$24,879.00. The sense of the meeting was to accept this change if amendment passed.

PROPOSED AMENDMENT to ARTICLE 3 was VOTED IN THE AFFIRMATIVE by VOICE VOTE.

There was further discussion on the amended Article 3 concerning financing, logistics of moving the machine, use, operator experience and storage.

The Moderator moved to vote on Article 3. Polls to remain open for one hour on this article. Paper Ballot B to be used. Must pass by 2/3 majority vote. Polls opened at 11:10 am. Polls closed at 12:10 pm.

ARTICLE 3 – FAILED FOR LACK OF A 2/3 MAJORITY VOTE
YES 103 NO 86

TO PURCHASE A TON TRUCK

ARTICLE 4. Dick Jones made the motion that the town vote to authorize the selectmen to enter into a long-term purchasing agreement in the amount of one hundred thirty thousand dollars (**\$130,000**), payable over a term of 7 years for the purchase of an F550 1 ton with plow and wing, and to raise and appropriate \$20,866 for the first year's payment for that purpose, and to authorize the withdrawal of \$20,866 from the Vehicle Capital Reserve Fund. This purchase agreement does not contain an escape clause.

(2/3 ballot vote required). (Recommended by the Select Board by a vote of 3-0) (Recommended by the Budget Committee by a vote of 8-0) (These appropriations are not included in the total town operating budget warrant article as approved by the Budget Committee.) (No amount to be raised by taxation.)

Note: After discussion, the polls and ballot box will remain open for at least an hour for voting on this article.

Seconded by Charles Ragan

There was a period of questions and answers concerning financing vs. purchase, necessity, housing and personnel to use it.

The Moderator moved to vote on Article 4. Polls to remain open for one hour on this article. Paper Ballot C to be used. Must pass by 2/3 majority vote. Polls opened at 11:20am. Polls closed at 12:20pm.

ARTICLE 4 – FAILED FOR LACK OF A 2/3 MAJORITY VOTE
YES 96 NO 83

TO PURCHASE A POLICE VEHICLE

ARTICLE 6. Chief Shaun O'Keefe made the motion that the town vote to authorize the selectmen to enter into a long-term purchasing agreement in the amount of sixty five thousand dollars (**\$65,000**), payable over a term of 5 years for the purchase of an Ford 150 special police vehicle, and to raise and appropriate \$14,193 for the first year's payment for that purpose, and to authorize the withdrawal of \$14,193 from the Vehicle Capital Reserve Fund. This purchase agreement does not contain an escape clause.

(2/3 ballot vote required). (Recommended by the Select Board by a vote of 3-0) (Recommended by the Budget Committee by a vote of 8-0)

(These appropriations are not included in the total town operating budget warrant article as approved by the Budget Committee.) (No amount to be raised by taxation.)

Note: After discussion, the polls and ballot box will remain open for at least an hour for voting on this article.

Seconded by Dick Jones

Chief O'Keefe explained about the new cruiser style, the reasons for considering it and the plan in place to rotate the older cruisers to the FAST Squad/Fire Department when the replacement schedule provides for a new police vehicle replacement. He confirmed the costs is inclusive; including all required police apparatus.

There was discussion regarding financing and general reminder that these purchase issues are discussed and considered carefully at Budget Committee meetings. These meetings are open to the public and poorly attended by the public.

The Moderator moved to vote on Article 6. Polls to remain open for one hour on this article. Paper Ballot D to be used. Must pass by 2/3 majority vote. Polls opened at 11:40 am. Polls closed at 12:40 pm.

ARTICLE 6 VOTED IN THE AFFIRMATIVE by PAPER BALLOT by 2/3 MAJORITY
YES 122 NO 55

WITHDRAWAL FROM CAPITAL RESERVE FUNDS

The processing of Article 7 was set aside until the votes on Articles 3, 4 and 6 were tabulated

ARTICLE 7. Simon Carr made the motion that the Town vote to raise and appropriate the sum of three hundred seventy four thousand dollars (**\$374,000**) to fund the following purchases by authorizing the withdrawal of such funds from the Capital Reserve Funds for the purposes for which they were created as submitted by the Budget Committee:

Heavy Equipment Capital Reserve Fund: excavator: \$179,000

Vehicle Capital Reserve Fund: F550 1 ton with plow and wing: \$130,000

Vehicle Capital Reserve Fund: Ford 150 special police vehicle: \$ 65,000

Withdrawals from Capital Reserve Funds Total: \$374,000

(These appropriations are not included in the total town operating budget warrant article as approved by the Budget Committee.) (Majority vote required.) (Recommended by the Select Board by a vote of 3-0) (Recommended by the Budget Committee by a vote of 7-1) (No amount to be raised by taxation.)

Seconded by Michael Woodard

Reminder: Articles 3 and 4 failed for lack of a 2/3 majority vote. Article 6 passed with 2/3 majority vote.

Judy Brotman made a motion to Amend Article 7 to change the withdrawals to read:

Heavy Equipment Capital Reserve Fund: excavator: \$155,000

Vehicle Capital Reserve Fund: F550 1 ton with plow and wing \$130,000

Vehicle Capital Reserve Fund: Ford 150 special police vehicle \$ -0-

Withdrawals from Capital Reserve Funds Total \$285,000

Motion to AMEND seconded by Tim Cook

AMENDMENT VOTED in the AFFIRMATIVE by VOICE VOTE. Article 7 modified to \$285,000.00.

Tom Toner made the MOTION to AMEND Article 7 by removing the excavator cost of \$155,000, changing the bottom line to \$130,000.00

Motion to AMEND Article 7 seconded by David Perlman.

Motion to AMEND Article 7 VOTED in the NEGATIVE by VOICE VOTE.

By a show of hands of more than 7 registered voters, a request to vote on proposed elimination of excavator on Amended Article 7 by PAPER BALLOT was granted.

Voters were instructed to use Paper Ballot E for voting on proposed amendment to Article 7 (Toner motion). Yes majority eliminates the excavator. No majority means keep Article 7 as previously amended.

**Results of proposed AMENDMENT Yes 61 No 71
Proposed AMENDMENT FAILED by PAPER BALLOT VOTE**

Steve Doig made the motion that vote on ARTICLE 7, as AMENDED be by Paper Ballot.
By a show of hands, more that 5 registered voters, approved vote by paper ballot.

Voters were instructed to use Paper Ballot F for voting on Article 7, as amended to \$285,000.00.

**ARTICLE 7, as AMENDED, was VOTED IN THE AFFIRMATIVE BY PAPER BALLOT
YES 85 NO 42**

TOWN OPERATING BUDGET

ARTICLE 8. Judy Brotman made the motion that the Town vote to raise and appropriate the sum of two million three hundred forty eight thousand five hundred fifty eight dollars (**\$2,348,558.00**) which represents the operating budget as recommended by the Budget Committee. Said sum does **not** include appropriations contained in any other warrant articles. (Majority vote required.)
(The Select Board recommends an operating budget of \$2,348,558 by a vote of 3-0)
(The Budget Committee recommends an operating budget of \$2,348,558 by a vote of 8-0)

SECONDED by Michael Woodard

Select Board member, Kevin Sahr did a slide presentation to compare proposed 2019 spending with actual 2018 spending, review historical changes in budget amounts and tax rates.

There was a period of questions and answers.

ARTICLE 8 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE

STATE OF NEW HAMPSHIRE BLOCK GRANT APPROPRIATION

ARTICLE 9. Tim Cook made the motion that the Town vote to raise and appropriate the sum of ninety eight thousand dollars (**\$98,000**) for the purpose of maintenance, construction and reconstruction of class IV & V highways with \$98,000 anticipated to come from the State of New Hampshire Block Grant. Said sum does not include appropriations contained in any other warrant articles.
(Majority vote required.) (Recommended by the Select Board by a vote of 3-0) (Recommended by the Budget Committee by a vote of 8-0) (No amount to be raised by taxation.)

SECONDED by Judy Brotman

ARTICLE 9 was VOTED in the AFFIRMATIVE BY VOICE VOTE

TO CAPITAL RESERVE FUNDS AND TRUST FUNDS

ARTICLE 10. Steve Campbell made the motion that the Town vote to raise and appropriate four hundred fifty-nine thousand five hundred dollars (**\$459,500**) to be added to the following Capital Reserve and Expendable Trust Funds previously established for the purposes for which they were created.

Capital Reserve Funds:

Bridge Capital Reserve Fund \$100,000
Vehicle Capital Reserve Fund \$150,000
Heavy Equipment Capital Reserve Fund \$37,000
Class V Roads Rehab Capital Reserve Fund \$50,000
Public Works Facility Capital Reserve Fund \$50,000
Emergency Highway Repair Capital Reserve Fund \$40,000
Computer System Upgrade Capital Reserve Fund \$7,500
Town Buildings Major Maintenance and Repair Fund \$10,000
Fire Fighting Safety Equipment Capital Reserve Fund \$10,000
Recreation Facilities Capital Reserve Fund \$5,000

Capital Reserve Funds Subtotal: \$459,500

Capital Reserve Funds and Expendable Trust Funds Total: \$459,500

(These appropriations are **not** included in the total town operating budget warrant article as approved by the Budget Committee.)

(Majority vote required.) (Recommended by the Select Board by a vote of 3-0) (Recommended by the Budget Committee by a vote of 8-0)

WITHDRAWAL FROM CAPITAL RESERVE

SECONDED by John Sanders

There was a short discussion.

ARTICLE 10 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE

ARTICLE 11. Bret Ryan made the motion that the Town vote to raise and appropriate the sum of seven thousand five hundred dollars (**\$7,500**) to fund the following purchases by authorizing the withdrawal of such funds from the Capital Reserve Funds for the purposes for which they were created as submitted by the Budget Committee:

Computer System Upgrade Capital Reserve Fund: Equipment: \$7,500

Withdrawals from Capital Reserve Funds Total: \$7,500

(These appropriations are not included in the total town operating budget warrant article as approved by the Budget Committee.) (Majority vote required.) (Recommended by the Select Board by a vote of 3-0) (Recommended by the Budget Committee by a vote of 8-0) (No amount to be raised by taxation.)

SECONDED by Michael Woodard

ARTICLE 11 was VOTED IN THE AFFIRMATIVE by VOICE VOTE

***APPROPRIATE FUNDS FOR ROAD REPAIR DUE TO JULY 1ST STORM
BAKER HILL # 1 LOCATION***

ARTICLE 12. David Russ made the motion that the Town vote to raise and appropriate the sum of seventy thousand dollars (**\$70,000**) for the purpose of repairing and stabilizing the portion of Baker Hill Road damaged by the July 1st, 2017 storm to include testing, engineering, construction and materials for this project. This will be a non-lapsing appropriation per RSA 32:7, and will not lapse until the road repair is complete or December 31, 2024, whichever is sooner.

(This appropriation is not included in the total town operating budget warrant article as approved by the Budget Committee.) (Majority vote required.) (Recommended by the Select Board by a vote of 3-0) (Recommended by the Budget Committee by a vote of 8-0)

SECONDED by Margaret Caudill-Slosberg

ARTICLE 12 was VOTED in the AFFIRMATIVE by VOICE VOTE

***APPROPRIATE FUNDS FOR ROAD REPAIR AT
DORCHESTER ROAD LOCATION***

ARTICLE 13. Tim Cook made the motion that the Town vote to raise and appropriate the sum of six hundred eighteen thousand five hundred dollars (**\$618,500.00**) to repair and replace culverts on various sections of the Dorchester Road with four hundred sixty three thousand eight hundred seventy five dollars (\$463,875.00) to be funded through a grant from the Hazard Mitigation Grant Program from the Federal Emergency Management Agency and one hundred and fifty four thousand six hundred twenty five dollars (\$154,625) to be raised by taxation. This will be a non-lapsing appropriation per RSA 32:7, and will not lapse until the road repair is complete or December 31, 2024, whichever is sooner.

(This appropriation is not included in the total town operating budget warrant article as approved by the Budget Committee.) (Majority vote required.)

(Recommended by the Select Board by a vote of 3-0)

(Recommended by the Budget Committee by a vote of 8-0)

SECONDED by Mardi Bowles

Select Board member Rusty Keith offered an explanation and commended Erin Darrow of Right Angle Engineering for her help on the project.

ARTICLE 13 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE

***APPROPRIATE FUNDS TO COMPLETE REPAIRS
ON GOOSE POND ROAD***

ARTICLE 14. Kathy Larson made the motion that the Town vote to raise and appropriate the sum of one hundred sixty thousand dollars (**\$160,000**) for the purpose of construction repairs to the Goose Pond Road. The funds will be used for all expenses necessary to repair and stabilize the culverts, inlet and out let, including but not limited to testing, engineering, construction and materials for this project. This is a non-lapsing appropriation per RSA 32:7, and will not lapse until the project is complete or December 31, 2024, whichever is sooner.

(This appropriation is not included in the total town operating budget warrant article as approved by the Budget Committee.) (Majority vote required.) (Recommended by the Select Board by a vote of 3-0) (Recommended by the Budget Committee by a vote of 8-0)

SECONDED by Dick Jones

There was clarification of the wording between the article read and the article shown on the screen by way of explanation. The written article had been revised for warrant and town report. The distributed article was the original wording. A **FRIENDLY AMENDMENT was ACCEPTED** by Larson and Jones to accept the correct wording for the purposes of the vote.

ARTICLE 14 WAS VOTED in the AFFIRMATIVE by VOICE VOTE

***INDEPENDENCE DAY CELEBRATION
SPECIAL REVENUE FUND***

ARTICLE 15. Jennifer Boylston made the motion that the Town vote to raise and appropriate the sum of six thousand nine hundred eighty-three dollars (**\$6,983.00**) to sponsor an Independence Day celebration, including but not limited to a parade, picnic, music and family fun and to fund this appropriation by authorizing withdrawal of that sum from the Independence Day Celebration Special Revenue Fund established for this purpose at the 2003 Town Meeting.

(This appropriation is **not** included in the total town operating budget warrant article as approved by the Budget Committee.) (Majority vote required.) (Recommended by the Select Board by a vote of 3-0) (Recommended by the Budget Committee by a vote of 8-0) (No amount to be raised by taxation.)

SECONDED by Judy Brotman

ARTICLE 15 was VOTED in the AFFIRMATIVE by VOICE VOTE

MILFOIL TREATMENT FOR POST POND

ARTICLE 16. Blake Allison made the motion that the Town will vote to raise and appropriate the sum of twenty eight thousand one hundred fifty-seven dollars (**\$28,157.00**) for milfoil treatment of Post Pond, with seven thousand thirty-nine dollars (\$7,039.00) to be funded through a grant from the New Hampshire Department of Environmental Services; a withdrawal of six thousand eight hundred ninety-eight dollars (\$6,898.00) from the unassigned fund balance and fourteen thousand two hundred twenty dollars (\$14,220.00) to be funded by the Conservation Commission. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the milfoil problem is resolved or by December 31, 2023, whichever is sooner. (This appropriation is not included in the total town operating budget warrant article as approved by the Budget Committee.) (Majority vote required.) (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by vote of 8-0.) (No amount to be raised by taxation)

SECONDED by Margaret Caudill-Slosberg

ARTICLE 16 was VOTED in the AFFIRMATIVE by VOICE VOTE

WITHDRAWAL FROM THE CEMETERY MAINTENANCE GIFTS AND DONATIONS FUND

ARTICLE 17. Michael Woodard made the motion that the Town vote to raise and appropriate the sum of thirteen thousand six hundred two dollars (**\$13,602**) to be used towards funding maintenance of the Town Cemeteries and to authorize funding this appropriation by the withdrawal of such sum from the Cemetery Maintenance Gifts and Donations Fund (established by the Select Board on January 5, 2000). (This appropriation is **not** included in the total town operating budget warrant article as approved by the Budget Committee.) (Majority vote required.) (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 8-0.)

Note: In 2006 Margaret Burdette Wise left \$30,000 to the Town of Lyme for cemetery use, the above amount is the balance left to spend.

SECONDED BY Judy Brotman

ARTICLE 17 was VOTED in the AFFIRMATIVE by VOICE VOTE

ARTICLE 18. John Mudge made the motion: Resolved, that the Town of Lyme NH again, through the FERC relicensing process has been presented with information on the Connecticut River. If it is shown that there is a causal relationship between the operation of the Bellows Falls Dam and/or Wilder Dam by Great River Hydro or subsequent owners resulting in the deterioration of the riverbank and attendant roads and farmland, it is recommended that the town of Lyme NH formally request that Great River Hydro or subsequent owners modify current dam operations and create a mitigation fund to reimburse towns and landowners for any and all damages. (Recommended by the Select board by a vote of 3-0.)

SECONDED by Michael Woodard

John Mudge indicated this is the 7th year of the dam-relicensing process. He also took the opportunity to thank the Town for including a picture of his mother, Eleanor Mudge, in the Town Report.

ARTICLE 18 was VOTED in the AFFIRMATIVE by VOICE VOTE

ARTICLE 19. Blake Allison made the motion that the Town vote to relinquish any real property rights it has in conservation easements held by the Connecticut River Conservancy, provided that such relinquishment may only occur in the event that the affected conservation easement is assigned to a qualifying easement holder and such assignment is approved by the NH Attorney General's office, Charitable Trust Unit and such affected easement is reviewed and signed off on by the Select board. This action is recommended by the Select Board and Conservation Commission to reduce the Town's risk associated with enforcement of said easements.

SECONDED by Steve Campbell

ARTICLE 19 was VOTED in the AFFIRMATIVE by VOICE VOTE

REPORTS OF AGENTS, AUDITORS & COMMITTEES

ARTICLE 20. Judy Brotman made the motion to hear reports of Agents, Auditors, or Committees or other officers heretofore chosen, and to pass any vote relating thereto. (Majority vote required.)

SECONDED by Michael Woodard

Select Board member Kevin Sahr brought up the issue of the Transfer Station operations. After a period of discussion, Moderator Peterson asked for a sense of the meeting as to whether to continue recycling efforts and maintain the operations as is or to discontinue recycling efforts as a money saving effort.

The SENSE OF THE MEETING VOTE by VOICE VOTE was to continue recycling efforts.

Further, regarding the Transfer Station, Sahr discussed the operations on Wednesday and Sunday, asking if people would consider suspending the Wednesday hours and expanding the Sunday hours.

The Moderator asked for a Sense of the Meeting vote. A yes vote recommends suspension of Wednesday hours and expansion of Sunday hours; a no vote recommends keeping both Sunday and Wednesday hours.

The SENSE OF THE MEETING VOTE by VOICE VOTE was to continue the Sunday and Wednesday hours as are currently being done.

OTHER BUSINESS

ARTICLE 21. Judy Barker made the motion to transact any other business that may be legally brought before this Town Meeting.

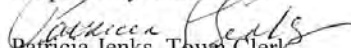
SECONDED by Dick Jones

Judy Barker asked the Select Board and Conservation Commission to consider the failing water quality of Post Pond. Tom Toner felt part of the problem with the significant change in water quality seen years ago stems from a drainage project done by the State along Route 10, resulting in redirected run-off, which over the years has adversely affected the pond.

Moderator Peterson expressed appreciation to those who attended this lengthy meeting and to the numerous board and committees who worked all year on behalf of the Town.

Meeting was adjourned at 1:30pm.

Respectfully Submitted,


Patricia Jenks, Town Clerk

**WARRANT FOR THE ANNUAL TOWN MEETING
STATE OF NEW HAMPSHIRE**

GRAFTON, SS

TOWN OF LYME

To the inhabitants of the Town of Lyme, New Hampshire, who are qualified to vote in Town affairs:

You are hereby notified that the annual Town Meeting of the Town of Lyme, New Hampshire, will be held at the Lyme Community Gymnasium in the Lyme School on Tuesday, March 10th, 2020, at 7:00 AM, to act upon the following subjects:

Polls will open for voting by ballot on Articles 1, 2 and 3 on Tuesday, March 10th, 2020, at 7:00 AM and will close at 7:00 PM, unless the Town votes to keep the polls open to a later hour. The business portion of the meeting will convene at 9:00 AM that same day, when all of the other Articles will be considered.

ELECTION OF OFFICERS

ARTICLE 1. To vote by non-partisan ballot for the following Town Officer:

- 1 Selectman for 3 years
- 1 Town Moderator for 2 years
- 1 Overseer of Public Welfare for 1 year
- 3 Budget Committee members for 3 years
- 1 Cemetery Trustee for 3 years
- 3 Library Trustees for 3 years
- 1 Planning Board member for 3 years
- 1 Trustee of the Trust Funds for 3 years
- 1 Supervisor of the Checklist for 6 years

AMENDMENT TO ZONING ORDINANCE

Petitioned warrant article

ARTICLE 2. To see if the Town will vote to amend the Zoning Ordinance as follows to allow for Planned Developments, by site plan review, for any property abutting NH Route 10 in the Rural District. See the attached pages for details

Changes are in bold & italic - Deletions are struck through

References to Planned Development appears on pages 11, 20, 21, 24, 37, 39, 40, 41

Page (11) Edit: Change definition to allow 100% residential or a mix of residential and business uses PLANNED DEVELOPMENT. ***May be 100% residential or a*** mix of residential and institutional or business uses on a single lot in more than one building on a single lot.

Page (20) Edit: In Table 4.1 for Planned Development under the Rural District, change the N (no) to SPR (Site Plan Review) ² Adding Note 2: applying only to properties abutting NH Rt 10

Table 4.1 **Planned Development under Rural District - SPR ².**

Note 2: applying only to properties abutting NH Rt10

Page (21) unchanged:

4.41 Principal Building and Activity on Lots. There shall be only one principal building and one principal activity on a lot unless otherwise approved under the lot size averaging subdivision provision (Section 5.11 D.), the multi-dwelling and conversion provision (Section 4.46), or the planned development provision (Section 4.49).

Page (24) Edit: *Remove the limitation on permitted business uses and the requirement for an easement on the remaining open space (5.) for a Planned Development.*

4.49 Planned Development. Planned Developments are allowed by Site Plan Review in districts as shown in Table 4.1. ~~*The uses in a Planned Development shall include only those uses permitted or allowed by Site Plan Review as listed in Table 4.1 in the district in which the development is proposed.*~~ A Planned Development or a change of use in a Planned Development shall be reviewed and approved by the Planning Board prior to the issuance of a building & zoning permit. A Planned Development must meet all of the requirements for a Site Plan Review under section 12.10 as well as the following criteria:

1. At least 15% of the floor area shall be reserved for residential use.
2. There shall be no more than six units per building.
3. If there will be a total of three or more units, there shall be a water supply suitable and accessible for public safety purposes; and the water supply must be located within 1/2 mile of the Planned Development.
4. Dimensional Controls: The Planned Development shall satisfy the dimensional controls of Article V except that aggregate building footprint and maximum lot coverage shall be established by the Planning Board and shall be equal to the maximum total building footprint and maximum total lot coverage which would be available to the applicant if the property were subdivided into the maximum number of lots which could be created in a subdivision meeting all of the requirements of the Lyme Subdivision Regulations and this ordinance. Maximum individual building footprint shall be as specified in Table 5.1.
5. ~~*Other Requirements: The areas of the lot which will be left undeveloped shall be retained in open space and such open space shall be protected through the granting of a zoning easement to the Town or a conservation easement to a governmental agency or a conservation organization approved by the Planning Board.*~~

Page (37) unchanged

5.11 Lot Size.

1. For the purposes of applying the provisions of this ordinance, lot size shall be defined as set forth in Article II and as provided by District in Table 5.1.
2. Unless otherwise permitted by the Planning Board in accordance with provisions for Planned Development in section 4.49, Lot Size Averaging in section 5.11 D., or Affordable Housing in

section 11.30, minimum lot sizes shall be as set forth in Table 5.1. The minimum lot size in the Rural District is three acres for land within 1,000 feet of the state highways and five acres for all other land.

3. Building lot depth shall not exceed four times the average width of the lot, unless otherwise approved in connection with Planned Development provisions in section 4.49, Lot Size Averaging provisions in section 5.11 D. or Affordable Housing provisions in section 11.30. The foregoing limitation shall not apply in the subdivision of a lot of record on the effective date of this provision, March 12, 1996, for the creation of one lot in a single subdivision of that lot.

Page (39) unchanged:

5.12 Road Frontage. The minimum road frontage of a lot shall be as shown in Table 5.1 except in the case of lots approved in a Planned Development in section 4.49, Lot Size Averaging in section 5.11 D., or Affordable Housing in section 11.30 and conservation lots as defined in Article II. Subject to approval by the Planning Board in its discretion, such lots may have no road frontage, but must have adequate access as approved by the Planning Board.

Page (40) unchanged:

5.14 Building Footprint. The maximum building footprint shall be a percentage of lot size as provided in Table 5.1, or as follows, whichever is smaller:

- D. except as otherwise permitted by special exception in connection with lot size averaging subdivisions (Section 5.11); planned development (Section 4.49); and expansion of any lawful non-conforming structure in existence when this ordinance was passed (section 8.25).

Page (41) unchanged:

5.15 Maximum Lot Coverage. The maximum lot coverage shall be a percentage of lot size as provided in Table 5.1, or as follows, whichever is smaller:

4. except as otherwise permitted by special exception for lot size averaging subdivisions (section 5.11 D); planned developments (section 4.49); and expansion of any lawful non-conforming structure in existence when this ordinance was passed (section 8.25); and

(Not recommended by the Planning Board by a vote of 5-0)

TO CONSTRUCT A FIRE STATION

ARTICLE 3. To see if the Town will vote to authorize the Selectmen to enter into a long-term purchasing agreement in the amount of five hundred thousand dollars (**\$500,000**), payable over a term of 7 years for the purpose of engineering and construction of a fire station located at 44 High Street. The first payment will be due in 2021. This purchase agreement does not contain an escape clause.

(These appropriations are not included in the total town operating budget warrant article as approved by the Budget Committee.)

(2/3 ballot vote required.) (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 8-0.)

(No amount to be raised by taxation.)

Note: After discussion, the polls and ballot box will remain open for at least an hour for voting on this article.

WITHDRAWAL FROM THE PUBLIC WORKS FACILITY CAPITAL RESERVE FUND

ARTICLE 4. To see if the Town will vote to raise and appropriate the sum of four hundred thousand dollars (**\$400,000.00**) for the purpose of constructing a fire station located at 44 High Street and further to authorize the withdrawal of such funds from the Public Works Facility Capital Reserve Fund for the purposes of which it was created.

(This appropriations is not included in the total town operating budget warrant article as approved by the Budget Committee.) (Majority vote required.) (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 8-0.) (No amount to be raised by taxation.)

TOWN OPERATING BUDGET

ARTICLE 5. To see if the Town will vote to raise and appropriate the sum of two million three hundred sixty seven thousand six hundred forty nine dollars (**\$2,367,649.00**) which represents the operating budget as recommended by the Budget Committee.

Said sum does not include appropriations contained in any other warrant articles.

(Majority vote required.) (The Select Board recommends an operating budget of \$2,367,649.00 by a vote of 3-0.) (The Budget Committee recommends an operating budget of \$2,367,649.00 by a vote of 8-0.) (To be raised by taxation.)

TO CAPITAL RESERVE FUNDS AND TRUST FUNDS

ARTICLE 6. To see if the Town will vote to raise and appropriate four hundred twenty-five thousand dollars (**\$425,000**) to be added to the following Capital Reserve and Expendable Trust Funds previously established for the purposes for which they were created.

Capital Reserve Funds:

Bridge Capital Reserve Fund	\$50,000
Vehicle Capital Reserve Fund	\$150,000
Heavy Equipment Capital Reserve Fund	\$30,000
Class V Roads Rehab Capital Reserve Fund	\$50,000
Public Works Facility Capital Reserve Fund	\$100,000
Computer System Upgrade Capital Reserve Fund	\$10,000
Town Buildings Major Maintenance and Repair Fund	\$10,000

Fire Fighting Safety Equipment Capital Reserve Fund	\$10,000
Recreation Facilities Capital Reserve Fund	<u>\$5,000</u>
Capital Reserve Funds Subtotal:	\$415,000

Expendable Trust Funds:

Town Poor Expendable Trust Fund	<u>\$10,000</u>
Expendable Trust Funds total:	\$10,000

Capital Reserve Funds and Expendable Trust Funds Total: \$425,000

(These appropriations are not included in the total town operating budget warrant article as approved by the Budget Committee.)

(Majority vote required.) (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 8-0.) (To be raised by taxation.)

STATE OF NEW HAMPSHIRE BLOCK GRANT APPROPRIATION

ARTICLE 7. To see if the Town will vote to raise and appropriate the sum of one hundred thousand dollars (**\$100,000**) for the purpose of maintenance, construction and reconstruction of Class IV & V highways with \$100,000 anticipated to come from the State of New Hampshire Block Grant. Said sum does not include appropriations contained in any other warrant articles.

(Majority vote required.) (Recommended by the Select Board by a vote of 3-0) (Recommended by the Budget Committee by a vote of 8-0) (No amount to be raised by taxation.)

***APPROPRIATE FUNDS TO CLASS V ROADS REHAB CAPITAL RESERVE FUND
FOR RIVER ROAD AT NORTH THETFORD ROAD REPAIR***

ARTICLE 8. To see if the Town will vote to raise and appropriate the sum of two hundred thousand dollars (**\$200,000**) to be added to the Class V Roads Rehab Capital Reserve Fund for the purpose of repairing a portion of River Road at North Thetford Road intersection in 2021.

(This appropriation is not included in the total town operating budget warrant article as approved by the Budget Committee.) (Majority vote required.) (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 8-0.) (To be raised by taxation.)

WITHDRAWAL FROM THE CLASS V ROADS REHAB CAPITAL RESERVE FUND

ARTICLE 9. To see if the Town will vote to raise and appropriate the sum of eighty thousand dollars (**\$80,000.00**) for the purpose of design and engineering for the repair of River Road at North Thetford Road and further to authorize the withdrawl of such funds from the Class V Roads Rehab Capital Reserve Fund for the purposes of which it was created.

(This appropriations is not included in the total town operating budget warrant article as approved by the Budget Committee.) (Majority vote required.) (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 8-0.) (No amount to be raised by taxation.)

WITHDRAWAL FROM VEHICLE CAPITAL RESERVE FUND

ARTICLE 10. To see if the Town will vote to raise and appropriate the sum of eighty-two thousand four hundred sixty-seven dollars (**\$82,467**) for the annual payment on the Fire Truck, the purchase of which was authorized in 2019; and further to authorize the withdrawl of this amount from the Vehicle Capital Reserve Fund. The purchase agreement does not contain an escape clause.

(This appropriations is not included in the total town operating budget warrant article as approved

by the Budget Committee.) (Majority vote required.) (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 8-0.) (No amount to be raised by taxation.)

WITHDRAWAL FROM THE VEHICLE CAPITAL RESERVE FUND

ARTICLE 11. To see if the Town will vote to raise and appropriate the sum of fifty-one thousand four hundred fifty-nine dollars (**\$51,459.00**) for the purpose of paying off the loan for the police vehicle purchased in 2019 and to authorize the withdrawl of these funds from the Vehicle Capital Reserve Fund for the purposes of which it was created.

(This appropriation is not included in the total town operating budget warrant article as approved by the Budget Committee.) (Majority vote required.) (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 8-0.) (No amount to be raised by taxation.)

WITHDRAWAL FROM CAPITAL RESERVE FUNDS

ARTICLE 12. To see if the Town will vote to raise and appropriate the sum of two hundred eighty-seven thousand dollars (**\$287,000**) to fund the following purchases by authorizing the withdrawal of such funds from the Capital Reserve Funds for the purposes for which they were created as submitted by the Budget Committee:

Vehicle Capital Reserve Fund: 5-ton truck with plow	\$230,000
Vehicle Capital Reserve Fund: maintenance work truck	\$32,000
Computer System Upgrade CRF: computer equipment replacement	\$25,000

Withdrawals from Capital Reserve Funds Total: \$ 287,000

These appropriations are not included in the total town operating budget warrant article as approved by the Budget Committee.) (Majority vote required.) (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 8-0.) (No amount to be raised by taxation.)

***APPROPRIATE FEMA FUNDS FROM JULY 2017 STORM TO
EMERGENCY HIGHWAY REPAIR CAPITAL RESERVE FUND***

ARTICLE 13. To see if the Town will vote to raise and appropriate the sum of one hundred and fifty thousand dollars (**\$150,000**) to be added to the Emergency Highway Repair Capital Reserve Fund previously established and for the purpose which it was created, with said funds to come from unassigned fund balance. This amount represents a portion of FEMA reimbursement funds from the 2017 July storm which were accepted by the selectmen as unanticipated revenue.

(This appropriation is not included in the total town operating budget warrant article as approved by the Budget Committee.) (Majority vote required.) (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 8-0.) (No amount to be raised by taxation.)

**APPROPRIATE FEMA FUNDS FROM JULY 2017 STORM TO
CLASS V ROAD REHAB CAPITAL RESERVE FUND**

ARTICLE 14. To see if the Town will vote to raise and appropriate the sum of eighty thousand nine hundred and ninety-four dollars (**\$80,994**) to the Class V Roads Rehab Capital Reserve Fund previously established and for the purpose which it was created, with said funds to come from unassigned fund

balance. This amount represents a portion of FEMA reimbursement funds from the 2017 July storm which were accepted by the Selectmen as unanticipated revenue.
(This appropriation is not included in the total town operating budget warrant article as approved by the Budget Committee.) (Majority vote required.) (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 8-0.) (No amount to be raised by taxation.)

***APPROPRIATE FUNDS FROM HAZARD MITIGATION GRANT PROGRAM
TO BE USED FOR PAVING RIVER ROAD SOUTH***

ARTICLE 15. To see if the Town will vote to rescind Article 13 from the 2019 Town Meeting raising and appropriating one hundred fifty-four thousand six hundred twenty-five dollars (**\$154,625.00**) for a Hazard Mitigation Grant Program from the Federal Emergency Management Agency that will no longer be applied for. Further to raise and appropriate \$154,625 to be used to pave River Road south from East Thetford Road intersection to south of 51 River Road, with the funds to come from the unassigned fund balance.

(This appropriation is not included in the total town operating budget warrant article as approved by the Budget Committee.) (Majority vote required.) (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 8-0.) (No amount to be raised by taxation.)

***TO DISCONTINUE COMPLETELY THE SECTION OF RIVER ROAD
CLOSED DUE TO EROSION***

ARTICLE 16. To see if the Town will vote to discontinue the section of River Road that will not be used after the reroute is completed. The section of the road to be discontinued is approximately 1,053 feet long and runs from just south of 307 River Road to just north of 278 River Road.
(Recommended by the Select Board by a vote of 3-0.) (Majority vote required.)

DISCONTINUE PUBLIC LAND ACQUISITION CAPITAL RESERVE FUND

ARTICLE 17. To see if the Town will vote to discontinue the Public Land Acquisition Capital Reserve Fund. Said funds, with accumulated interest to date of withdrawal, are to be transferred to the municipality's general fund.

(Majority vote required.) (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 8-0.) (No amount to be raised by taxation.)

APPROPRIATE FUNDS TO CLASS V ROADS REHAB CAPITAL RESERVE FUND

ARTICLE 18. To see if the Town will vote to raise and appropriate the sum of thirty-six thousand seventy-six dollars (**\$36,076.00**) to be added to the Class V Roads Rehab Capital Reserve Fund. Said funds to come from the unassigned fund balance. This amount is the equivalent of the balance remaining in the Public Land Acquisition Capital Reserve Fund, proposed to be discontinued, above.

(This appropriation is not included in the total town operating budget warrant article as approved by the Budget Committee.) (Majority vote required.) (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 8-0.) (No amount to be raised by taxation.)

***INDEPENDENCE DAY CELEBRATION
SPECIAL REVENUE FUND***

ARTICLE 19. To see if the Town will vote to raise and appropriate the sum of six thousand nine hundred eighty-three dollars (**\$6,983.00**) to sponsor an Independence Day celebration, including but not limited to a parade, picnic, music and family fun and to fund this appropriation by authorizing withdrawal of

that sum from the Independence Day Celebration Special Revenue Fund established for this purpose at the 2003 Town Meeting.

(This appropriation is not included in the total town operating budget warrant article as approved by the Budget Committee.) (Majority vote required.) (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 8-0.) (No amount to be raised by taxation.)

MILFOIL TREATMENT FOR POST POND

ARTICLE 20. To see if the Town will vote to raise and appropriate the sum of thirty-four thousand nine hundred thirty-six dollars (**\$34,936.00**) for milfoil treatment of Post Pond, with thirteen thousand nine hundred seventy-four dollars (**\$13,974.00**) to be funded through a grant from the New Hampshire Department of Environmental Services; a withdrawal of eight thousand seven hundred fifty-two dollars (**\$8,752.00**) from the unassigned fund balance and twelve thousand two hundred ten dollars (**\$12,210.00**) to be funded by the Conservation Commission. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the milfoil problem is resolved or by December 31, 2023, whichever is sooner.

(This appropriation is not included in the total town operating budget warrant article as approved by the Budget Committee.) (Majority vote required.) (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by vote of 8-0.) (No amount to be raised by taxation.)

ADOPT SOLAR EXEMPTION WITH EXPANDED DEFINITION

ARTICLE 21. To see if the Town will readopt the RSA 72:62 solar energy system tax exemption originally adopted in 2008 to expand the definition of “solar energy system” eligible for exemption to include a system which utilizes solar energy to produce electricity for a building and includes all photovoltaics, inverters, and storage. Systems may be off-grid or connected to the grid in a net metered or group net metered arrangement pursuant to RSA 362-A:9 or in a direct retail sale arrangement pursuant to RSA 362-A:2-a.

(Recommended by the Select Board by a vote of 3-0.)

RENEWABLE SOURCES OF ENERGY

ARTICLE 22. To see if the Town of Lyme will vote to commit to a goal of 100% reliance on clean, renewable sources of electricity by 2030 and clean, renewable sources for all other energy needs, including for heating and transportation, by 2050.

The impetus for this goal is to reduce energy costs to the community and to keep energy dollars in the local economy; to reduce the risks to the community of escalation and volatility in energy costs; and to address the threat of global climate change.

The intent of this article is to influence policy at the local level in a fiscally responsible manner that will support and encourage individual action to shift towards 100% clean, renewable energy.

(This article is recommended by the Energy Committee, 7-0.) (Recommended by the Select Board by a vote of 3-0.)

RESOLUTION REGARDING EROSION ALONG THE CONNECTICUT RIVER

ARTICLE 23. “Whereas, the peaking operations of Wilder, Bellows Falls and Vernon dams have been causing daily fluctuations of, on average, 2-3 feet every day in the impoundments behind the dams for 70 years resulting in loss of land for landowners in VT and NH and degradation of water quality and habitat of the river for decades;

Whereas, in the late 1970s, during the last relicensing process, the Army Corps of Engineers (ACOE) conducted an erosion study on the project area; and FERC issued the last licenses in early 1979

just months before the ACOE completed their study in November of that year; and the ACOE study clearly states that pool level fluctuations are the *second most important causative factor* for erosion in the project areas.

Whereas, the erosion study completed for the current relicensing by Great River Hydro, the current owner of these three projects did not look at the effect of pool level changes on erosion, instead, focusing only on potential erosion due to velocity along the bank edge that would be typical for a natural river system; and the Connecticut River in the project area does not function as a natural river, instead functioning as a hybrid river with a series of impoundments controlled by the dams.

Whereas, many towns and landowners up and down the river have used millions of dollars in public and private money to attempt to stabilize and restore their streambanks to protect property and infrastructure over the past 70 years;

Therefore, be it resolved that the Town of Lyme, formally requests that the Federal Energy Regulatory Commission require, via license article, the current and any subsequent owners of the Wilder, Bellows Falls and Vernon Dams to modify current dam operations to minimize peaking; provide for ongoing monitoring; develop a shoreline adaptive management plan; and commit funding for riverbank restoration and/or property owner compensation to reimburse towns and landowners for any and all damages resulting from the deterioration of the riverbank."

(Recommended by the Select Board by a vote of 3-0.)

REPORTS OF AGENTS, AUDITORS & COMMITTEES

ARTICLE 24. To hear reports of Agents, Auditors, or Committees or other officers heretofore chosen, and to pass any vote relating thereto.

(Majority vote required.)


OTHER BUSINESS

ARTICLE 25. To transact any other business that may be legally brought before this Town Meeting.


Given under our hands and seal of the Town of Lyme this 6th day of February, 2020.

Town of Lyme

Select Board

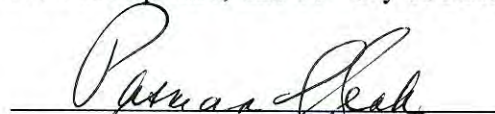

Kevin Sahr, Chair


Judith Brotman


Benjamin Kilham

Recording of Warrant:

This Warrant and return of Warrant has been duly recorded in the Office of the Town Clerk of Lyme, New Hampshire, this 10th day of February 2020.


Patricia G. Jenks, Town Clerk

	D	E	F	G	H	I	J	K
	Description	2017	2018	2019	2019	2020	2020	2020
		Actual	Actual	Voted at Town Meeting	Final	Department Proposed	Select Board proposed	Budget Committee proposed
1								
2								
3								
5	4130-4139 Executive:							
6	Select board Salary	\$3,000.00	\$2,250.00	\$3,000.00	\$2,000.00	\$3,000.00	\$3,000.00	\$3,000.00
7	Town Web Page	\$3,000.00	\$1,679.16	\$3,200.00	\$1,600.00	\$3,200.00	\$3,200.00	\$3,200.00
8	Telephone	\$3,015.68	\$3,077.31	\$3,000.00	\$2,990.84	\$3,100.00	\$3,100.00	\$3,100.00
9	Internet	\$1,401.76	\$1,922.41	\$1,700.00	\$2,295.84	\$1,700.00	\$1,700.00	\$1,700.00
10	Employee Physicals	\$0.00	\$0.00	\$200.00	\$250.00	\$200.00	\$200.00	\$200.00
11	Meetings, Seminars & Education	\$288.13	\$965.46	\$1,500.00	\$751.91	\$1,000.00	\$1,000.00	\$1,000.00
12	Service Contract on Copier & Printers	\$780.00	\$98.00	\$800.00	\$670.00	\$800.00	\$800.00	\$800.00
13	Select board Supplies	\$7,452.28	\$32,500.47	\$5,000.00	\$6,780.54	\$5,000.00	\$5,000.00	\$5,000.00
14	Postage	\$2,891.05	\$3,240.19	\$2,700.00	\$2,669.73	\$2,700.00	\$2,700.00	\$2,700.00
15	Contingency - temp & Over time	\$1,183.00	\$3,149.39	\$2,250.00	\$1,502.84	\$2,250.00	\$12,000.00	\$12,000.00
16	Administrative Assistant Wages	\$54,924.76	\$57,961.63	\$57,210.00	\$57,167.62	\$60,100.00	\$60,100.00	\$60,100.00
17	Administrative Assistant Benefits	\$30,005.04	\$28,120.22	\$30,610.00	\$31,296.75	\$31,640.00	\$32,627.00	\$32,627.00
18	Clerk Wages	\$18,678.15	\$27,846.00	\$34,317.00	\$29,112.23	\$34,320.00	\$23,213.00	\$23,213.00
19	Clerk Benefits	\$0.00		\$14,779.00	\$2,325.00	\$15,100.00	\$0.00	\$0.00
20	Energy Committee	\$50.00	\$0.00	\$355.00	\$0.00	\$355.00	\$355.00	\$355.00
21	4130-4139 Executive:	\$126,649.85	\$162,810.24	\$160,621.00	\$141,413.30	\$164,465.00	\$148,995.00	\$148,995.00
22								
23	4140-4149 Elections, Registration and Vital Statistics:							
24	Town Clerk Salary	\$34,434.84	\$37,416.99	\$35,515.00	\$36,439.50	\$36,937.00	\$36,937.00	\$36,937.00
25	Town Clerk Benefits	\$27,140.61	\$25,395.48	\$28,006.00	\$19,666.21	\$16,977.00	\$16,960.00	\$16,960.00
26	Town Clerk Telephone	\$892.90	\$914.32	\$900.00	\$955.30	\$950.00	\$950.00	\$950.00
27	Town Clerk Meetings, Seminars, Education and Dues	\$379.00	\$339.00	\$500.00	\$292.52	\$400.00	\$400.00	\$400.00
28	Town Clerk Supplies	\$620.93	\$264.45	\$1,000.00	\$599.03	\$1,000.00	\$1,000.00	\$1,000.00
29	Town Clerk Postage	\$1,402.50	\$1,483.76	\$1,200.00	\$2,056.10	\$1,200.00	\$1,200.00	\$1,200.00
30	Computer Software	\$8,164.00	\$6,421.00	\$6,500.00	\$6,427.00	\$6,500.00	\$6,500.00	\$6,500.00
31	Computer Hardware	\$0.00	\$857.00	\$0.00	\$0.00	\$1,200.00	\$1,200.00	\$1,200.00
32	Deputy Town-Tax Collector Clerk Wages	\$16,513.82	\$16,631.47	\$30,000.00	\$21,977.12	\$25,800.00	\$25,777.00	\$25,777.00
33	Election & Registration Payroll	\$559.65	\$1,551.04	\$500.00	\$232.63	\$1,000.00	\$1,000.00	\$1,000.00
34	Election & Registration	\$2,384.96	\$1,965.09	\$1,200.00	\$1,219.99	\$2,000.00	\$2,000.00	\$2,000.00
35	Election & Reg computer hardware support					\$500.00	\$500.00	\$500.00
36	Lyme Phone Book	\$1,611.00	\$0.00	\$1,500.00	\$682.30	\$350.00	\$350.00	\$350.00
37	Copier Service Contract	\$325.00	\$0.00	\$325.00	\$325.00	\$325.00	\$325.00	\$325.00
38	Supervisor of the Checklist-Election & Registration	\$0.00	\$0.00	\$200.00	\$0.00	\$500.00	\$1,000.00	\$1,000.00
39	Supervisor of the Checklist-Payroll	\$0.00	\$373.39	\$700.00	\$195.76	\$2,100.00	\$2,100.00	\$2,100.00
40	Vital Records	\$255.21	\$0.00				\$0.00	\$0.00
41	4140-4149 Elections, Registration and Vital Statistics:	\$94,684.42	\$93,612.99	\$108,046.00	\$91,068.46	\$97,739.00	\$98,199.00	\$98,199.00

	D	E	F	G	H	I	J	K
	Description	2017	2018	2019	2019	2020	2020	2020
1		Actual	Actual	Voted at Town Meeting	Final	Department Proposed	Select Board proposed	Budget Committee proposed
2								
3								
42								
43	4150-4151 Financial Administration:							
44	Refunds & Miscellaneous	\$302.27	\$864.96	\$500.00	\$358.54	\$500.00	\$500.00	\$500.00
45	Audit	\$13,500.00	\$11,845.00	\$14,500.00	\$12,200.00	\$14,500.00	\$14,500.00	\$14,500.00
46	Tax Collector Salary	\$10,531.25	\$10,271.76	\$10,548.00	\$10,548.60	\$10,865.00	\$10,865.00	\$10,865.00
47	Recording Fees Grafton County Register of Deeds	\$173.13	\$235.19	\$400.00	\$162.55	\$400.00	\$400.00	\$400.00
48	Tax Collector Telephone	\$899.05	\$565.39	\$600.00	\$587.65	\$600.00	\$600.00	\$600.00
49	Tax Collector/Treasurer Meetings, Seminars, Education	\$608.72	\$274.44	\$750.00	\$80.00	\$750.00	\$750.00	\$750.00
50	Tax Collector Supplies	\$101.92	\$183.45	\$575.00	\$46.59	\$575.00	\$575.00	\$575.00
51	Tax Collector Postage	\$1,039.57	\$1,467.85	\$925.00	\$1,003.11	\$925.00	\$925.00	\$925.00
52	Deputy Tax Collector Wages	\$800.00	\$800.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
53	Timber Tax Consultant	\$0.00	\$0.00	\$1,000.00	\$0.00	\$500.00	\$500.00	\$500.00
54	Treasurer Salary	\$3,999.96	\$4,000.00	\$4,000.00	\$3,999.96		\$4,120.00	\$4,120.00
55	Computer Consultant	\$1,036.85	\$3,720.32	\$2,500.00	\$4,180.51	\$2,500.00	\$2,500.00	\$2,500.00
56	Town Report	\$2,071.62	\$3,260.34	\$1,800.00	\$0.00	\$1,800.00	\$1,800.00	\$1,800.00
57	Computer Software	\$5,205.05	\$5,308.60	\$5,500.00	\$5,573.65	\$5,851.00	\$5,851.00	\$5,851.00
58	Budget Committee Expenses	\$255.49	\$0.00	\$150.00	\$270.00	\$150.00	\$150.00	\$150.00
59	4150-4151 Financial Administration:	\$40,524.88	\$42,797.30	\$45,248.00	\$40,511.16	\$41,416.00	\$45,536.00	\$45,536.00
60								
61	4152 Revaluation of Property:							
62	Assessor	\$11,504.13	\$11,444.98	\$18,800.00	\$11,671.27	\$18,800.00	\$18,800.00	\$18,800.00
63	Utility Appraiser	\$7,016.00	\$5,000.00	\$5,000.00	\$5,075.00	\$6,000.00	\$6,000.00	\$6,000.00
64	Tax Maps	\$2,700.00	\$2,100.00	\$2,800.00	\$2,100.00	\$2,000.00	\$2,000.00	\$2,000.00
65	Assessing Software	\$5,260.00	\$5,370.00	\$5,649.00	\$5,532.00	\$7,000.00	\$7,000.00	\$7,000.00
66	Meetings, Dues & Education	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00	\$300.00	\$300.00
67	4152 Revaluation of Property:	\$26,480.13	\$23,914.98	\$32,549.00	\$24,378.27	\$34,100.00	\$34,100.00	\$34,100.00
68								
69	4153 Legal Expense:	\$50,880.18	\$72,635.84	\$55,000.00	\$49,546.75	\$55,000.00	\$55,000.00	\$55,000.00
70								
71	4155-4159 Personnel Administration:							
72	Town Portion OASDI (6.2% of total payroll)	\$30,492.01	\$35,711.04	\$38,695.00	\$35,841.14	\$36,804.00	\$36,804.00	\$36,804.00
73	Medicare, Town Portion (1.45% of total payroll)	\$8,310.24	\$10,144.62	\$10,965.00	\$6,292.78	\$10,657.00	\$10,657.00	\$10,657.00
74	Payroll Contract	\$2,633.62	\$3,196.45	\$2,800.00	\$3,166.90	\$2,800.00	\$2,800.00	\$2,800.00
75	4155-4159 Personnel Administration:	\$41,435.87	\$49,052.11	\$52,460.00	\$45,300.82	\$50,261.00	\$50,261.00	\$50,261.00
76								
77	4191-4193 Planning and Zoning:							
78	UVLS Regional Planning Commission Dues	\$2,308.02	\$2,332.04	\$2,356.00	\$2,356.07	\$2,380.09	\$2,381.00	\$2,381.00

	D	E	F	G	H	I	J	K
	Description	2017	2018	2019	2019	2020	2020	2020
1		Actual	Actual	Voted at Town Meeting	Final	Department Proposed	Select Board proposed	Budget Committee proposed
2								
3								
79	Training	\$0.00	\$0.00	\$250.00	\$60.00	\$250.00	\$250.00	\$250.00
80	Supplies	\$67.44	\$65.99	\$500.00	\$45.00	\$500.00	\$500.00	\$500.00
81	GIS software	\$1,275.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
82	Administrator's Wages	\$52,571.20	\$54,470.56	\$54,433.60	\$54,427.71	\$56,618.00	\$56,618.00	\$56,618.00
83	Administrator's Benefits	\$32,402.89	\$30,378.25	\$33,687.78	\$33,565.43	\$34,762.00	\$34,762.00	\$34,762.00
84	ZBA Recorder	\$725.00	\$600.00	\$1,500.00	\$925.00	\$1,500.00	\$1,500.00	\$1,500.00
85	Mileage	\$0.00	\$14.17	\$400.00	\$207.64	\$400.00	\$400.00	\$400.00
86	Advertising	\$434.04	\$657.03	\$750.00	\$841.58	\$750.00	\$750.00	\$750.00
87	Postage	\$443.02	\$344.04	\$750.00	\$549.80	\$750.00	\$750.00	\$750.00
88	Publications and Maps	\$1,012.00	\$1,036.00	\$1,000.00	\$144.00	\$1,000.00	\$1,000.00	\$1,000.00
89	Miscellaneous	\$0.00	\$1,410.00	\$100.00	\$30.50	\$100.00	\$100.00	\$100.00
90	Planning & Land Use Books	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	\$200.00	\$200.00
91	Planning Board projects			\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00
92	4191-4193 Planning and Zoning:	\$91,238.61	\$91,308.08	\$97,427.38	\$93,152.73	\$100,710.09	\$100,711.00	\$100,711.00
93								
94	4194 General Government Buildings:							
95	General Government Buildings payroll	\$5,103.84	\$19,673.25	\$19,973.00	\$18,786.98	\$20,764.00	\$20,764.00	\$20,764.00
96	General Government Building & Transfer Station-Emplo	\$0.00	\$13,398.52	\$15,028.00	\$14,796.91	\$15,430.00	\$15,430.00	\$15,430.00
97	Utilities - Academy Building	\$1,998.52	\$1,738.36	\$1,950.00	\$1,942.80	\$2,000.00	\$2,000.00	\$2,000.00
98	Heat - Academy Building	\$2,347.21	\$3,568.40	\$2,500.00	\$4,069.65	\$3,500.00	\$3,500.00	\$3,500.00
99	Operation of Academy Building	\$2,190.37	\$980.41	\$2,150.00	\$1,963.82	\$2,150.00	\$2,150.00	\$2,150.00
100	Operation of Town Offices	\$5,549.57	\$4,120.85	\$2,390.00	\$1,786.05	\$2,390.00	\$2,390.00	\$2,390.00
101	Maintenance Town Buildings - Other	\$2,700.55	\$5,558.79	\$3,350.00	\$2,500.23	\$3,350.00	\$3,350.00	\$3,350.00
102	Pike House Safety & Maintenance	\$1,134.58	\$1,551.84	\$2,500.00	\$1,476.47	\$2,500.00	\$2,500.00	\$2,500.00
103	Utilities - Town Offices	\$2,046.79	\$1,395.60	\$1,200.00	\$901.95	\$1,200.00	\$1,200.00	\$1,200.00
104	Heat - Town Offices	\$1,578.61	\$1,371.86	\$2,200.00	\$876.88	\$2,200.00	\$2,200.00	\$2,200.00
105	4194 General Government Buildings:	\$24,650.04	\$53,357.88	\$53,241.00	\$49,101.74	\$55,484.00	\$55,484.00	\$55,484.00
106								
107	4195 Cemeteries:							
108	Electric	\$66.80	\$0.00	\$200.00	\$0.00	\$200.00	\$200.00	\$200.00
109	Mowing contract	\$7,038.00	\$7,038.00	\$8,920.00	\$8,920.00	\$9,200.00	\$9,200.00	\$9,200.00
110	Equipment Rental fees (burial charge)	\$0.00	\$0.00	\$400.00	\$0.00	\$400.00	\$400.00	\$400.00
111	Materials	\$19.28	\$0.00	\$300.00	\$0.00	\$300.00	\$300.00	\$300.00
112	Equipment Maintenance & Repair	\$7.99	\$582.69	\$500.00	\$400.75	\$500.00	\$500.00	\$500.00
113	Road Repair	\$0.00	\$0.00	\$750.00	\$0.00	\$750.00	\$750.00	\$750.00
114	Propane Heat	\$0.00	\$15.77	\$110.00	\$0.00	\$110.00	\$110.00	\$110.00
115	Other Expenses		\$1,223.28	\$1,200.00	\$0.00	\$1,200.00	\$1,200.00	\$1,200.00

	D	E	F	G	H	I	J	K
	Description	2017	2018	2019	2019	2020	2020	2020
1		Actual	Actual	Voted at Town Meeting	Final	Department Proposed	Select Board proposed	Budget Committee proposed
2								
3								
116	Perpetual Care Expenses	\$19,000.00	\$19,000.00	\$20,000.00	\$16,100.00	\$20,000.00	\$20,000.00	\$20,000.00
117	Sexton Stipend	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00
118	4195 Cemeteries:	\$28,632.07	\$30,359.74	\$34,880.00	\$27,920.75	\$35,160.00	\$35,160.00	\$35,160.00
119								
120	4196 Insurance:							
121	Property Liability Insurance	\$24,110.00	\$24,774.00	\$22,681.00	\$21,666.00	\$24,723.00	\$24,723.00	\$24,723.00
122	Unemployment Compensation Insurance	\$500.00	\$500.00	\$2,200.00	\$500.00	\$500.00	\$500.00	\$500.00
123	Workers Compensation Insurance	\$14,423.00	\$16,698.00	\$19,503.00	\$11,480.71	\$20,728.00	\$20,730.00	\$20,730.00
124	Insurance Deductible	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
125	4196 Insurance:	\$39,033.00	\$42,972.00	\$45,384.00	\$34,646.71	\$46,951.00	\$46,953.00	\$46,953.00
126								
127	4197 Advertising and Regional Association:							
128	Advertising	\$1,229.90	\$293.02	\$1,500.00	\$1,207.87	\$1,500.00	\$1,500.00	\$1,500.00
129	Dues	\$2,151.08	\$2,228.12	\$2,300.00	\$2,213.00	\$2,300.00	\$2,300.00	\$2,300.00
130	4197 Advertising and Regional Association:	\$3,380.98	\$2,521.14	\$3,800.00	\$3,420.87	\$3,800.00	\$3,800.00	\$3,800.00
131								
132	4199 Other General Government:	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00
133	SUBTOTAL for GENERAL GOVERNMENT:	\$567,590.03	\$665,342.30	\$688,756.38	\$600,461.56	\$685,186.09	\$674,299.00	\$674,299.00
134								
135	4210-4214 Police:							
136	Wages and Salaries	\$111,018.02	\$120,369.05	\$121,889.00	\$123,315.72	\$126,775.00	\$129,772.00	\$129,772.00
137	Overtime & P/T Officer	\$2,322.95	\$1,453.18	\$2,588.00	\$2,546.03	\$4,040.00	\$4,040.00	\$4,040.00
138	Benefits	\$62,174.94	\$61,524.30	\$79,681.00	\$79,520.18	\$81,522.00	\$82,375.00	\$82,375.00
139	Telephone & Communications	\$2,320.07	\$2,339.78	\$2,900.00	\$2,294.92	\$2,900.00	\$2,900.00	\$2,900.00
140	Uniforms & Equipment	\$6,630.86	\$1,446.36	\$1,800.00	\$418.68	\$1,600.00	\$1,600.00	\$1,600.00
141	Gasoline	\$4,201.00	\$7,218.21	\$6,800.00	\$5,244.82	\$6,800.00	\$6,800.00	\$6,800.00
142	Vehicle Repair & Maintenance	\$1,460.80	\$4,932.85	\$2,000.00	\$2,802.67	\$1,800.00	\$1,800.00	\$1,800.00
143	Miscellaneous	\$3,166.51	\$350.45	\$650.00	\$769.14	\$800.00	\$800.00	\$800.00
144	Major Equipment	\$3,258.20	\$0.00	\$1,000.00	\$0.00	\$1,800.00	\$1,800.00	\$1,800.00
145	Computer Hardware and Software	\$4,340.00	\$4,414.95	\$5,000.00	\$6,944.95	\$5,500.00	\$6,500.00	\$6,500.00
146	Training & Education	\$379.75	\$197.46	\$300.00	\$356.79	\$300.00	\$300.00	\$300.00
147	Professional Associations	\$260.00	\$150.00	\$300.00	\$260.00	\$300.00	\$300.00	\$300.00
148	Animal Control (Cat & Dog)	\$0.00	\$76.30	\$250.00	\$0.00	\$200.00	\$200.00	\$200.00
149	4210-4214 Police:	\$201,533.10	\$204,472.89	\$225,158.00	\$224,473.90	\$234,337.00	\$239,187.00	\$239,187.00
150								
151	4215-4219 Ambulance:	\$67,079.67	\$69,045.43	\$63,000.00	\$68,908.65	\$64,890.00	\$64,890.00	\$64,890.00
152								

	D	E	F	G	H	I	J	K
	Description	2017	2018	2019	2019	2020	2020	2020
1		Actual	Actual	Voted at Town Meeting	Final	Department Proposed	Select Board proposed	Budget Committee proposed
2								
3								
153	4220-4229 Fire:							
154	Administration	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	\$250.00	\$250.00
155	Fire Reporting Software	\$3,072.00	\$1,831.60	\$1,900.00	\$2,158.83	\$1,900.00	\$1,900.00	\$1,900.00
156	Training	\$3,360.94	\$147.69	\$1,200.00	\$3,147.67	\$1,200.00	\$1,200.00	\$1,200.00
157	Dues	\$2,414.00	\$614.00	\$2,875.00	\$451.00	\$2,875.00	\$2,875.00	\$2,875.00
158	Miscellaneous	\$1,579.41	\$2,392.94	\$300.00	\$1,106.53	\$300.00	\$300.00	\$300.00
159	Telephone	\$897.89	\$914.32	\$930.00	\$960.29	\$930.00	\$930.00	\$930.00
160	Chief Salary	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$4,000.00	\$4,000.00	\$4,000.00
161	Insurance	\$6,749.00	\$6,749.00	\$7,154.00	\$6,749.00	\$7,154.00	\$7,154.00	\$7,154.00
162	Fire Trucks Parts and Supplies	\$1,430.92	\$4,740.22	\$4,800.00	\$1,076.57	\$4,000.00	\$4,000.00	\$4,000.00
163	Motor Fuel	\$808.21	\$611.80	\$1,500.00	\$880.00	\$1,500.00	\$1,500.00	\$1,500.00
164	Fire Trucks Major Equipment	\$50.00	\$0.00	\$1,750.00	\$0.00	\$700.00	\$700.00	\$700.00
165	Hazmat Equipment	\$0.00	\$0.00	\$450.00	\$0.00	\$450.00	\$450.00	\$450.00
166	Radio Repairs	\$1,203.98	\$2,800.44	\$1,000.00	\$166.50	\$1,000.00	\$1,000.00	\$1,000.00
167	Electric	\$2,251.72	\$2,419.45	\$1,600.00	\$2,400.66	\$2,400.00	\$2,400.00	\$2,400.00
168	Heat	\$2,628.48	\$5,589.02	\$5,000.00	\$4,401.99	\$5,000.00	\$5,000.00	\$5,000.00
169	Station Maintenance and Repair	\$4,239.88	\$5,712.50	\$2,600.00	\$1,441.68	\$1,600.00	\$1,600.00	\$1,600.00
170	Fire Trucks Maintenance and Repair	\$5,086.12	\$5,374.89	\$3,500.00	\$4,709.80	\$2,500.00	\$2,500.00	\$2,500.00
171	Breathing Apparatus Maintenance and Repair	\$0.00	\$725.15	\$1,350.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
172	Equipment Maintenance and Repair	\$10,073.25	\$4,297.52	\$4,000.00	\$8,264.32	\$4,400.00	\$4,400.00	\$4,400.00
173	FAST Squad Equipment and Supplies	\$1,255.40	\$2,285.65	\$4,500.00	\$7,649.47	\$4,500.00	\$4,500.00	\$4,500.00
174	4220-4229 Fire:	\$48,101.20	\$48,206.19	\$47,659.00	\$46,564.31	\$47,659.00	\$47,659.00	\$47,659.00
175								
176	4290-4298 Emergency Management:							
177	Forest Fire Equipment	\$0.00	\$0.00	\$600.00	\$146.00	\$600.00	\$600.00	\$600.00
178	Emergency Management	\$2,841.48	\$3,674.37	\$3,005.00	\$2,469.13	\$1,360.00	\$1,360.00	\$1,360.00
179	4290-4298 Emergency Management:	\$2,841.48	\$3,674.37	\$3,605.00	\$2,615.13	\$1,960.00	\$1,960.00	\$1,960.00
180								
181	4299 Other Public Safety (including communications):	\$28,037.90	\$29,284.85	\$29,500.00	\$15,926.76	\$882.16	\$30,000.00	\$30,000.00
182								
183	SUBTOTAL for PUBLIC SAFETY:	\$347,593.35	\$354,683.73	\$368,922.00	\$358,488.75	\$349,728.16	\$383,696.00	\$383,696.00
184								
185	4312 Highways and Streets:							
186	REGULAR:							
187	Highway Agent Salary	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
188	Telephone	\$1,751.48	\$914.32	\$1,500.00	\$1,118.68	\$1,500.00	\$1,500.00	\$1,500.00
189	Alcohol and Drug Testing	\$687.00	\$281.00	\$300.00	\$80.00	\$300.00	\$300.00	\$300.00

1 2 3	Description	D		E		F		G		H		I		J		K	
				2017		2018		2019		2019		2020		2020		2020	
				Actual		Actual		Voted at Town Meeting		Final		Department Proposed		Select Board proposed		Budget Committee proposed	
190	Building Maintenance & Repair			\$4,635.76		\$5,615.85		\$6,000.00		\$7,916.93		\$6,000.00		\$6,000.00		\$6,000.00	
191	Materials and Maintenance (Gravel and Dirt Roads)			\$40,185.12		\$66,036.29		\$60,000.00		\$36,108.37		\$60,000.00		\$60,000.00		\$60,000.00	
192	Mud Season Roads			\$48,838.56		\$40,125.20		\$57,825.00		\$55,017.31		\$57,825.00		\$57,825.00		\$57,825.00	
193	Asphalt, Cold Patch and Shimming			\$1,331.04		\$2,019.83		\$3,000.00		\$3,282.20		\$3,000.00		\$3,000.00		\$3,000.00	
194	Culverts			\$14,496.38		\$8,579.50		\$15,000.00		\$9,498.73		\$25,000.00		\$25,000.00		\$25,000.00	
195	Payroll			\$79,237.37		\$107,092.23		\$114,245.00		\$94,067.41		\$125,685.00		\$85,159.00		\$85,159.00	
196	Overtime			\$5,573.71		\$8,682.25		\$3,118.00		\$4,951.79		\$10,000.00		\$10,202.00		\$10,202.00	
197	Contracted Services			\$29,807.50		\$13,620.00		\$8,000.00		\$14,010.00		\$20,000.00		\$20,000.00		\$20,000.00	
198	Benefits			\$50,816.47		\$64,231.09		\$62,778.00		\$51,880.76		\$62,778.00		\$55,387.00		\$55,387.00	
199	Electric			\$5,075.14		\$4,415.75		\$5,000.00		\$3,978.98		\$5,000.00		\$5,000.00		\$5,000.00	
200	Heat			\$8,217.60		\$9,625.08		\$5,000.00		\$7,110.26		\$5,000.00		\$5,000.00		\$5,000.00	
201	Propane			\$207.89		\$96.45		\$2,000.00		\$662.05		\$2,000.00		\$2,000.00		\$2,000.00	
202	Equipment Rental			\$2,914.99		\$26,430.77		\$20,000.00		\$11,120.90		\$20,000.00		\$20,000.00		\$20,000.00	
203	Supplies			\$2,433.45		\$1,116.99		\$3,000.00		\$1,612.78		\$3,000.00		\$3,000.00		\$3,000.00	
204	Motor Fuel			\$12,895.71		\$14,296.78		\$15,000.00		\$17,254.14		\$15,000.00		\$15,000.00		\$15,000.00	
205	Vehicle Maintenance & Repair			\$42,266.59		\$45,292.94		\$25,000.00		\$78,744.31		\$50,000.00		\$50,000.00		\$50,000.00	
206	Parts, Equipment			\$7,236.39		\$39,336.87		\$10,500.00		\$13,955.38		\$15,000.00		\$15,000.00		\$15,000.00	
207	Miscellaneous			\$474.99		\$150.00		\$100.00		\$2,849.02		\$100.00		\$100.00		\$100.00	
208	Spare Tires			\$8,197.18		\$4,124.73		\$10,000.00		\$10,883.12		\$10,000.00		\$10,000.00		\$10,000.00	
209	Roadside Maintenance			\$23,300.71		\$10,721.67		\$20,000.00		\$9,261.04		\$20,000.00		\$20,000.00		\$20,000.00	
210	Calcium Chloride (20,000 gal)(pre paid \$9,800.00 from 2			\$0.00		\$262.20		\$20,000.00		\$6,862.80		\$20,000.00		\$20,000.00		\$20,000.00	
211	Safety Clothing			\$2,944.15		\$5,063.64		\$2,100.00		\$2,896.92		\$2,100.00		\$2,100.00		\$2,100.00	
212	Training & Education			\$0.00		\$850.00		\$1,000.00		\$220.00		\$1,000.00		\$1,000.00		\$1,000.00	
213	REGULAR:			\$394,505.18		\$469,981.43		\$471,466.00		\$446,343.88		\$541,288.00		\$493,573.00		\$493,573.00	
214																	
215	WINTER:																
216	Payroll - Winter			\$57,658.76		\$69,989.58		\$66,528.00		\$68,428.68		66,528.00		\$73,668.00		\$73,668.00	
217	Overtime - Winter			\$12,656.06		\$20,629.60		\$15,590.00		\$19,444.88		15,590.00		\$12,473.00		\$12,473.00	
218	Contracted Services & temp employee			\$18,247.00		\$23,135.00		\$20,000.00		\$14,083.00		20,000.00		\$27,000.00		\$27,000.00	
219	Benefits - Winter			\$48,567.66		\$29,351.66		\$44,841.00		\$45,733.91		44,841.00		\$39,563.00		\$39,563.00	
220	Motor Fuel - Winter			\$18,180.96		\$23,078.72		\$20,000.00		\$13,342.56		20,000.00		\$20,000.00		\$20,000.00	
221	Vehicle Maintenance & Repair - Winter			\$30,320.37		\$31,303.78		\$30,000.00		\$29,643.58		30,000.00		\$30,000.00		\$30,000.00	
222	Materials - Winter			\$94,777.18		\$76,226.72		\$85,500.00		\$119,912.21		85,500.00		\$85,500.00		\$85,500.00	
223	Contracted (Pit Rent)			\$3,500.00		\$3,500.00		\$3,500.00		\$4,617.27		3,500.00		\$0.00		\$0.00	
224	WINTER:			\$283,907.99		\$277,215.06		\$285,959.00		\$315,206.09		\$285,959.00		\$288,204.00		\$288,204.00	
225																	
226	4312 Highways and Streets:			\$678,413.17		\$747,196.49		\$757,425.00		\$761,549.97		\$827,247.00		\$781,777.00		\$781,777.00	

	D	E	F	G	H	I	J	K
	Description	2017	2018	2019	2019	2020	2020	2020
1		Actual	Actual	Voted at Town Meeting	Final	Department Proposed	Select Board proposed	Budget Committee proposed
2								
3								
227								
228	4316 Street Lighting:	\$3,568.70	\$2,932.39	\$3,550.00	\$3,592.62	\$3,700.00	\$3,700.00	\$3,700.00
229								
230	SUBTOTAL for HIGHWAYS and STREETS:	\$681,981.87	\$750,128.88	\$760,975.00	\$765,142.59	\$830,947.00	\$785,477.00	\$785,477.00
231								
232	4323 Solid Waste Collection:							
233	Payroll - Station Operators	\$20,289.50	\$21,636.70	\$26,593.00	\$26,357.55	\$26,593.00	\$27,565.00	\$27,565.00
234	Solid waste compactor & Labor			\$45,600.00	\$52,530.00	\$49,704.00	\$49,704.00	\$49,704.00
235	Bin and Dumpster Rent	\$1,650.00	\$1,050.00	\$0.00	\$0.00			
236	Pay-Per-Throw Stickers & Cards	\$132.00	\$440.99	\$1,500.00	\$600.99	\$1,200.00	\$1,200.00	\$1,200.00
237	Miscellaneous	\$594.03	\$616.92	\$1,000.00	\$1,729.90			
238	Equipment & Signs	\$3,910.10	\$4,345.47	\$2,000.00	\$5,786.44	\$2,000.00	\$2,000.00	\$2,000.00
239	Hazardous Waste Pick-Up Day	\$4,651.03	\$5,147.03	\$4,000.00	\$3,772.63	\$4,000.00	\$4,000.00	\$4,000.00
240	Recycling (zero sort)	\$12,804.26	\$12,953.37	\$24,000.00	\$18,827.05	\$25,711.92	\$25,712.00	\$25,712.00
241	4323 Solid Waste Collection:	\$44,030.92	\$46,190.48	\$104,693.00	\$109,604.56	\$109,208.92	\$110,181.00	\$110,181.00
242								
243	4324 Solid Waste Disposal:							
244	Haul Charges	\$16,175.00	\$15,350.00	\$9,900.00	\$8,179.50	\$10,152.00	\$10,152.00	\$10,152.00
245	Municipal Waste Disposal	\$19,808.86	\$44,335.74	\$17,800.00	\$15,759.30	\$18,720.00	\$18,720.00	\$18,720.00
246	Co-mingled Disposal	\$2,630.19	\$1,639.58				\$0.00	\$0.00
247	Mercury Disposal	\$612.00	\$261.00	\$1,500.00	\$504.00	\$700.00	\$700.00	\$700.00
248	4324 Solid Waste Disposal:	\$39,226.05	\$61,586.32	\$29,200.00	\$24,442.80	\$29,572.00	\$29,572.00	\$29,572.00
249								
250	SUBTOTAL for SANITATION:	\$83,256.97	\$107,776.80	\$133,893.00	\$134,047.36	\$138,780.92	\$139,753.00	\$139,753.00
251								
252	4415-4419 Health Agencies and Hospitals and Other:							
253								
254	HEALTH AGENCIES:							
255	Visiting Nurse Alliance & Hospice	\$10,950.00	\$10,950.00	\$10,950.00	\$10,950.00	\$10,950.00	\$10,950.00	\$10,950.00
256	Headrest	\$1,300.00	\$1,300.00	\$1,300.00	\$1,300.00	\$2,000.00	\$2,000.00	\$2,000.00
257	West Central Behavioral Health	\$2,000.00	\$2,000.00	\$2,300.00	\$2,300.00	\$2,200.00	\$2,200.00	\$2,200.00
258	Wise	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00
259	CASAT for Children "Court Appointed Special Advocates"	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
260	Tri-Country CAP, Inc.	\$304.00	\$304.00	\$304.00	\$304.00	\$855.00	\$855.00	\$855.00
261	Public Health Council of the UV(was MVH)	\$600.00	\$600.00	\$600.00	\$600.00	\$1,288.00	\$1,288.00	\$1,288.00
262	Lyme Parish nurse	\$5,800.00	\$5,800.00	\$5,800.00	\$5,800.00	\$6,000.00	\$6,000.00	\$6,000.00
263	American Red Cross					\$500.00	\$500.00	\$500.00

	D	E	F	G	H	I	J	K
	Description	2017	2018	2019	2019	2020	2020	2020
1		Actual	Actual	Voted at Town Meeting	Final	Department Proposed	Select Board proposed	Budget Committee proposed
2								
3								
264	HEALTH AGENCIES:	\$22,054.00	\$22,054.00	\$22,354.00	\$22,354.00	\$24,893.00	\$24,893.00	\$24,893.00
265								
266	HEALTH OFFICER:							
267	Salary, Health Officer	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
268	Health Officer Expenses	\$0.00	\$40.69	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00
269	HEALTH OFFICER:	\$500.00	\$40.69	\$600.00	\$500.00	\$600.00	\$600.00	\$600.00
270	4415-4419 Health Agencies and Hospitals and Other:	\$22,554.00	\$22,094.69	\$22,954.00	\$22,854.00	\$25,493.00	\$25,493.00	\$25,493.00
271								
272	4441-4442 Administration and Direct Assistance:							
273	Overseer of Public Welfare Salary	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00
274	Community Action Outreach (LISTEN)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
275	Grafton Senior Citizens Council	\$1,100.00	\$1,100.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
276	4441-4442 Administration and Direct Assistance:	\$8,600.00	\$8,600.00	\$9,000.00	\$9,000.00	\$9,000.00	\$9,000.00	\$9,000.00
277								
278	SUBTOTAL for HEALTH and WELFARE:	\$31,154.00	\$30,694.69	\$31,954.00	\$31,854.00	\$34,493.00	\$34,493.00	\$34,493.00
279								
280	4520-4529 Parks and Recreation:							
281								
282	PARKS:							
283	Trees & Misc. Issues	\$0.00	\$4,480.00	\$3,500.00	\$190.50	\$3,500.00	\$3,500.00	\$3,500.00
284	Mowing Contract	\$34,362.00	\$32,962.03	\$35,680.00	\$35,814.50	\$36,800.00	\$36,800.00	\$36,800.00
285	PARKS:	\$34,362.00	\$37,442.03	\$39,180.00	\$36,005.00	\$40,300.00	\$40,300.00	\$40,300.00
286								
287	RECREATION:							
288	Beach Pumping & Porta Potty	\$550.00	\$110.00	\$350.00	\$399.73	\$350.00	\$350.00	\$350.00
289	Beach Pond Program Coordinator Salary	\$0.00	\$3,000.00	\$3,500.00	\$3,000.00	\$3,500.00	\$3,500.00	\$3,500.00
290	Beach Telephone	\$420.00	\$420.00	\$420.00	\$420.00	\$420.00	\$420.00	\$420.00
291	Beach Electricity	\$686.89	\$642.83	\$550.00	\$650.82	\$550.00	\$550.00	\$550.00
292	Beach Equipment and Pond Program Supplies	\$2,137.66	\$2,189.13	\$3,000.00	\$1,654.50	\$2,000.00	\$1,000.00	\$1,000.00
293	Beach Pond Program (Camp) Staff	\$0.00	\$375.00	\$750.00	\$605.19	\$600.00	\$600.00	\$600.00
294	Beach Lifeguards Wages	\$6,453.39	\$8,246.95	\$8,820.00	\$7,961.71	\$8,820.00	\$0.00	\$0.00
295	Beach Activities Supervisor	\$3,000.00	\$3,150.00	\$3,235.00	\$3,235.00	\$3,235.00	\$0.00	\$0.00
296	Recreation Director Wages	\$10,085.14	\$10,396.35	\$10,886.00	\$10,886.00	\$11,212.00	\$11,212.00	\$11,212.00
297	Recreation Miscellaneous	\$609.00	\$430.00	\$200.00	\$1,606.08	\$200.00	\$200.00	\$200.00
298	RECREATION:	\$23,942.08	\$28,960.26	\$31,711.00	\$30,419.03	\$30,887.00	\$17,832.00	\$17,832.00
299								
300	4520-4529 Parks and Recreation:	\$58,304.08	\$66,402.29	\$70,891.00	\$66,424.03	\$71,187.00	\$58,132.00	\$58,132.00

	D	E	F	G	H	I	J	K
	Description	2017	2018	2019	2019	2020	2020	2020
1		Actual	Actual	Voted at Town Meeting	Final	Department Proposed	Select Board proposed	Budget Committee proposed
2								
3								
301								
302	4550-4559 Library:							
303	Salaries and Wages	\$46,962.88	\$49,355.80	\$51,825.00	\$51,777.28	\$54,416.00	\$54,416.00	\$54,416.00
304	Librarian Benefits	\$31,761.57	\$29,934.61	\$33,265.00	\$33,167.64	\$35,508.00	\$34,380.00	\$34,380.00
305	Librarian's Dues/Seminars	\$483.08	\$1,093.00	\$1,100.00	\$856.30	\$1,000.00	\$1,000.00	\$1,000.00
306	Library Assistants Wages	\$26,250.51	\$26,355.04	\$28,967.00	\$26,842.26	\$29,481.00	\$29,481.00	\$29,481.00
307	Library Clerk	\$0.00	\$0.00	\$13,000.00	\$6,825.00	\$13,195.00	\$13,198.00	\$13,198.00
308	Custodial Wages	\$6,613.62	\$6,821.94	\$8,050.00	\$7,557.57	\$8,195.00	\$8,195.00	\$8,195.00
309	Library Trustees Dues/Seminars	\$270.00	\$270.00	\$270.00	\$270.00	\$270.00	\$270.00	\$270.00
310	Telecommunications	\$2,702.05	\$2,793.33	\$2,800.00	\$2,834.23	\$2,800.00	\$2,800.00	\$2,800.00
311	Electricity	\$4,913.92	\$4,043.07	\$4,000.00	\$4,257.68	\$4,400.00	\$4,400.00	\$4,400.00
312	Heat	\$3,048.94	\$3,512.49	\$5,000.00	\$4,589.99	\$4,500.00	\$4,500.00	\$4,500.00
313	Water	\$607.30	\$599.23	\$600.00	\$593.05	\$600.00	\$600.00	\$600.00
314	Fire Inspection - Extinguishers	\$812.00	\$773.00	\$1,100.00	\$912.00	\$1,100.00	\$1,100.00	\$1,100.00
315	Building Repairs & Maintenance	\$3,903.20	\$3,165.25	\$3,500.00	\$3,248.82	\$2,750.00	\$2,750.00	\$2,750.00
316	Snow/Window/Rug Cleaning	\$1,333.40	\$1,552.20	\$2,000.00	\$1,852.20	\$2,000.00	\$2,000.00	\$2,000.00
317	Office Supplies & Postage	\$1,830.85	\$607.88	\$1,000.00	\$653.85	\$850.00	\$850.00	\$850.00
318	Janitorial Supplies	\$557.40	\$481.44	\$450.00	\$316.08	\$400.00	\$400.00	\$400.00
319	Books	\$11,559.06	\$11,953.84	\$10,000.00	\$13,026.76	\$10,000.00	\$10,000.00	\$10,000.00
320	Magazines	\$1,398.42	\$1,354.42	\$1,450.00	\$1,309.45	\$1,000.00	\$1,000.00	\$1,000.00
321	Audio Tapes	\$1,690.24	\$1,497.11	\$2,500.00	\$1,814.28	\$2,250.00	\$2,250.00	\$2,250.00
322	Videos	\$2,801.44	\$1,570.45	\$2,250.00	\$2,400.40	\$2,250.00	\$2,250.00	\$2,250.00
323	Catalog/Processing	\$4,033.94	\$4,480.00	\$4,300.00	\$4,936.20	\$4,300.00	\$4,300.00	\$4,300.00
324	Programs/Publicity	\$964.50	\$622.88	\$800.00	\$457.51	\$500.00	\$500.00	\$500.00
325	Other Expenses	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00
326	Computer Maintenance & Supplies	\$1,620.23	\$1,560.81	\$1,750.00	\$1,869.97	\$1,700.00	\$1,700.00	\$1,700.00
327	4550-4559 Library:	\$156,118.55	\$154,397.79	\$180,077.00	\$172,368.52	\$183,565.00	\$182,440.00	\$182,440.00
328								
329	4583 Patriotic Purposes:							
330	Memorial Day and Flags	\$206.58	\$1,061.98	\$700.00	\$986.42	\$950.00	\$950.00	\$950.00
331	4583 Patriotic Purposes:	\$206.58	\$1,061.98	\$700.00	\$986.42	\$950.00	\$950.00	\$950.00
332								
333	SUBTOTAL for CULTURE and RECREATION:	\$214,629.21	\$221,862.06	\$251,668.00	\$239,778.97	\$255,702.00	\$241,522.00	\$241,522.00
334								
335	4611-4612 Administration and Purchase of Natural Resources:							
336	Conservation Commission Dues	\$266.00	\$366.00	\$342.00	\$350.00	\$342.00	\$342.00	\$342.00
337	Postage and Supplies	\$31.45	\$42.39	\$75.00	\$0.00	\$75.00	\$75.00	\$75.00

	D	E	F	G	H	I	J	K
	Description	2017	2018	2019	2019	2020	2020	2020
1		Actual	Actual	Voted at Town Meeting	Final	Department Proposed	Select Board proposed	Budget Committee proposed
2								
3								
338	Education	\$200.00	\$83.00	\$200.00	\$288.00	\$200.00	\$200.00	\$200.00
339	Monitoring Fund	\$320.00	\$0.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00
340	Environmental Monitoring	\$130.00	\$0.00	\$250.00	\$480.00	\$250.00	\$250.00	\$250.00
341	Maintenance and Management Conservation Areas	\$1,010.00	\$1,033.00	\$1,033.00	\$200.00	\$1,033.00	\$1,033.00	\$1,033.00
342	612 Administration and Purchase of Natural Resources:	\$1,957.45	\$1,524.39	\$2,100.00	\$1,518.00	\$2,100.00	\$2,100.00	\$2,100.00
343								
344	SUBTOTAL for CONSERVATION:	\$1,957.45	\$1,524.39	\$2,100.00	\$1,518.00	\$2,100.00	\$2,100.00	\$2,100.00
345								
346	4711 Principal:							
347	Principal-Long Term Highway Garage Bond	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00
348	Principal-Long Term Town Offices Bond	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00
349	Solar-CDFA Loan		\$2,774.73	\$2,727.90	\$2,824.82	\$2,793.16	\$2,793.16	\$2,793.16
350	4711 Principal:	\$70,000.00	\$72,774.73	\$72,727.90	\$72,824.82	\$72,793.16	\$72,793.16	\$72,793.16
351	4721 Interest:							
352	Interest-Long Term Highway Garage Bond	\$9,263.00	\$8,013.00	\$7,375.00	\$6,763.00	\$5,635.50	\$5,635.50	\$5,635.50
353	Interest-Long Term Town Offices Bond	\$23,597.50	\$20,421.00	\$19,688.00	\$17,465.50	\$17,437.50	\$17,437.50	\$17,437.50
354	Interest-Long Term Solar-CDFA loan		\$416.39	\$498.74	\$411.82	\$443.48	\$443.48	\$443.48
355	4721 Interest:	\$32,860.50	\$28,850.39	\$27,561.74	\$24,640.32	\$23,516.48	\$23,516.48	\$23,516.48
356								
357	4723 Interest on Tax Anticipation Notes:	\$15,921.03	\$10,491.75	\$10,000.00	\$26,157.56	\$10,000.00	\$10,000.00	\$10,000.00
358								
359	SUBTOTAL for DEBT SERVICE:	\$118,781.53	\$112,116.87	\$110,289.64	\$123,622.70	\$106,309.64	\$106,309.64	\$106,309.64
360								
361	TOTAL OPERATING EXPENSES:	\$2,046,944.41	\$2,244,129.72	\$2,348,558.02	\$2,254,913.93	\$2,403,246.81	\$2,367,649.64	\$2,367,649.64
362								

DRAFT

REVENUES

Description	2017	2018	2019	2019	2020
	Actual	Actual	Estimated	to date	Estimated
3110 Current Year Property Tax					
3185 Timber/Yield Taxes	\$3,376.51	\$22,118.00	\$5,000.00	\$14,273.30	\$9,000.00
3186 Payment in Lieu of Taxes:					
Other	\$0.00	\$0.00	\$4,800.00	\$4,860.00	
3186 Payment in Lieu of Taxes:	\$0.00	\$0.00	\$4,800.00	\$4,860.00	\$4,800.00
3190 Interest & Penalties on Delinquent Taxes:					
Interest on Delinquent Taxes	\$54,512.96	\$37,437.84	\$25,000.00	\$38,674.94	
3190 Interest & Penalties on Delinquent Taxes:	\$54,512.96	\$37,437.84	\$25,000.00	\$38,674.94	\$25,000.00
SUBTOTAL for TAXES (not including current year property taxes):	\$57,889.47	\$59,555.84	\$34,800.00	\$57,808.24	\$38,800.00
3220 Motor Vehicle Permit Fees	\$399,507.75	\$400,080.00	\$400,000.00	\$408,331.00	\$420,000.00
Boat Permit fees	\$965.99	\$1,401.00	\$1,300.00	\$933.32	\$1,000.00
3230 Building Permits	\$8,352.35	\$8,329.00	\$6,000.00	\$18,169.84	\$6,000.00
3290 Other Licenses, Permits & Fees:					
Dog Licenses & Penalties	\$1,404.00	\$1,494.00	\$1,600.00	\$1,426.80	\$1,450.00
Town Clerk Miscellaneous	\$3,869.00	\$4,022.50	\$3,200.00	\$3,867.20	\$3,800.00
Town Clerk Fees	\$12,192.00	\$13,319.00	\$12,500.00	\$12,283.00	\$12,500.00
Marriage Fees	\$35.00	\$42.00	\$50.00	\$49.00	\$50.00
Dog Fees	\$467.00	\$464.00	\$500.00	\$460.00	\$500.00
Certified Copies	\$636.00	\$457.00	\$300.00	\$547.00	\$400.00
3290 Other Licenses, Permits & Fees:	\$18,603.00	\$19,798.50	\$18,150.00	\$18,633.00	\$18,700.00
SUBTOTAL for LICENSES, PERMITS and FEES:	\$427,429.09	\$429,608.50	\$425,450.00	\$446,067.16	\$445,700.00

DRAFT

REVENUES

3351 NH Shared Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3352 Meals & Rooms Tax Distribution	\$88,145.86	\$87,979.00	\$88,000.00	\$87,904.78	\$88,000.00	
3353 Highway Block Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3356 State & Federal Forest Land Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Municipal Aid (additional funds this year and next)				\$11,047.00	\$11,047.00	
3359 Other (Including Railroad Tax):						
Other State Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Forest Fire Fighting and Training	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3359 Other (Including Railroad Tax):	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SUBTOTAL from STATE:	\$88,145.86	\$87,979.00	\$88,000.00	\$98,951.78	\$99,047.00	
3401-3406 Income from Departments:						
Subdivision Fees	\$606.00	\$198.00	\$300.00	\$1,632.80	\$500.00	\$500.00
ZBA Hearing Fees	\$1,201.00	\$2,292.00	\$1,000.00	\$1,697.74	\$1,500.00	\$1,500.00
Planning/Zoning document fees		\$37.65				
Police	\$884.96	\$435.00	\$0.00	\$570.00	\$0.00	\$0.00
Solid Waste (fibers)	\$50.64	\$0.00	\$0.00	\$245.76	\$0.00	\$0.00
Solid Waste - Sale of Trash Bags & Cards	\$60,153.75	\$56,711.25	\$50,000.00	\$55,709.55	\$55,000.00	\$55,000.00
Solid Waste - Recycling (scrap metal)	\$1,891.45	\$1,224.77	\$550.00	\$1,906.92	\$1,000.00	\$1,000.00
Copier	\$424.50	\$379.52	\$100.00	\$542.95	\$150.00	\$150.00
LCAB Usage Fees	\$7,600.00	\$7,500.00	\$5,000.00	\$3,575.00	\$4,000.00	\$4,000.00
Fire Department	\$0.00	\$0.00	\$0.00	\$471.74	\$0.00	\$0.00
Highway	\$50.00	\$2,282.66	\$0.00	\$9,382.81	\$0.00	\$0.00
Rec. Funds for field	\$1,654.00	\$0.00	\$0.00	\$250.00	\$0.00	\$0.00
Miscellaneous	\$150.00	\$120.00	\$100.00	\$0.00	\$100.00	\$100.00
Pond Program	\$0.00	\$1,680.00	\$1,800.00	\$1,655.00	\$1,800.00	\$1,800.00
Town Clerk (Lyme Phone Book)	\$1,571.00	\$300.00	\$300.00	\$1,149.00	\$700.00	\$700.00
Electric REC sales	\$216.99	\$533.97	\$300.00	\$745.35	\$300.00	\$300.00

DRAFT

REVENUES

3401-3406 Income from Departments:	\$76,454.29	\$73,694.82	\$59,450.00	\$79,534.62	\$65,050.00
SUBTOTAL from CHARGES for SERVICES:	\$76,454.29	\$73,694.82	\$59,450.00	\$79,534.62	\$65,050.00
3501 Sale of Town Property	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3502 Interest on Investments	\$1,914.10	\$5,413.59	\$4,000.00	\$2,847.99	\$3,000.00
3503-3509 Other:					
Dividends & Return of Contributions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LGC return of surplus	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Disability Reimbursement	\$748.72	\$2,859.76	\$0.00	\$10,358.91	\$0.00
Legal Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Ambulance Reimbursement	\$219.14	\$3,109.30	\$1,000.00	\$0.00	\$0.00
Rental-High Street	\$15,600.00	\$15,900.00	\$15,900.00	\$15,900.00	\$15,900.00
Refunds	\$0.00	\$0.00	\$0.00	\$78.67	\$0.00
3503-3509 Other:	\$16,567.86	\$21,869.06	\$16,900.00	\$26,337.58	\$15,900.00
SUBTOTAL from MISCELLANEOUS REVENUES:	\$18,481.96	\$27,282.65	\$20,900.00	\$29,185.57	\$18,900.00
3915 From Capital Reserve Funds:					
Bridge Capital Reserve Fund	\$5,293.79	\$126,396.00	\$0.00	\$2,475.00	\$333,738.00
New Cemetery Capital Reserve Fund	\$0.00	\$0.00	\$0.00	\$0.00	
Public Works Facility Capital Reserve Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$400,000.00
Vehicle Capital Reserve Fund	\$0.00	\$0.00	\$118,202.00	\$218,066.03	\$395,926.00
Heavy Equipment Capital Reserve Fund	\$307,700.00	\$143,343.00	\$28,731.00	\$153,850.00	\$0.00
Major Highway Rebuilding Capital Reserve Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Emergency Highway Repair Capital Reserve Fund	\$85,533.33	\$0.00	\$0.00	\$0.00	\$0.00
Academy Building Capital Reserve Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Academy Building Gifts and Donations Fund (to close fund)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Property Reappraisal Capital Reserve Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Computer System Upgrade Capital Reserve Fund	\$1,595.23	\$2,267.75	\$7,500.00	\$7,443.40	\$25,000.00
Public Land Acquisition Capital Reserve Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$36,076.00
Town Building Major Maint. & Repair CRF	\$12,070.11	\$16,017.87	\$0.00	\$12,130.00	\$0.00

DRAFT

REVENUES

Class V Roads	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$80,000.00
Municipal Transportation Capital Reserve Fund	\$5,235.00	\$11,500.00	\$0.00	\$0.00	\$11,670.00	\$11,500.00
Fire Fighting Safety Equipment Capital Reserve Fund	\$58,920.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Recreation Facility CRF	\$1,901.21	\$2,676.60	\$0.00	\$0.00	\$150.00	\$0.00
3915 From Capital Reserve Funds:	\$478,248.67	\$302,201.22	\$154,433.00	\$405,784.43	\$1,282,240.00	
3916 From Trust & Agency Funds:						
Trout Pond Management Area Expendable Trust Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Reimbursements Perpetual Care Trust	\$19,000.00	\$19,000.00	\$19,000.00	\$16,100.00	\$20,000.00	\$20,000.00
Cemetery Gifts & Donation	\$0.00	\$495.00	\$0.00	\$0.00	\$0.00	\$0.00
Cemetery Special Revenue Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Substance Abuse Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Emergency Major Equipment Rebuilding Trust Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Town Poor Exp Trust Fund	\$12,463.72	\$4,272.67	\$0.00	\$26,306.15	\$10,000.00	\$10,000.00
Annual Leave ETF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3916 From Trust & Agency Funds:	\$31,463.72	\$23,767.67	\$19,000.00	\$42,406.15	\$30,000.00	
SUBTOTAL from INTERFUND OPERATING TRANSFERS IN:	\$509,712.39	\$325,968.89	\$173,433.00	\$448,190.58	\$1,312,240.00	
TOTAL SOURCES OF REVENUE:	\$668,400.67	\$678,120.81	\$628,600.00	\$700,500.37	\$656,450.00	
Block Grant				\$100,198.00	\$100,000.00	
Long Term Bonds and Notes				\$582,367.54	\$500,000.00	



Proposed Budget

Lyme

For the period beginning January 1, 2020 to December 31, 2020

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: February 10, 2020

BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in the form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
Richard Jones	Chair	
Elizabeth Glenshaw	Vice Chair	
Greg 		
Jennifer Boyalston		
Judith Brotman	Select Board Representative	
Eric Colberg		
Matthew Hayden	School Board Representative	
Scott May		
Wilkes McClave		
Michael McKusick		
Christopher Ramsden		

This form must be signed, scanned and uploaded to the Municipal Tax Rate Setting Portal: <https://www.proptax.org/>

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>



New Hampshire
Department of
Revenue Administration

2020
MS-737

Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2019	Appropriations for period ending 12/31/2019	Selectmen's Appropriations for period ending 12/31/2020 (Recommended)	Selectmen's Appropriations for period ending 12/31/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Not Recommended)
General Government								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	05	\$139,978	\$160,621	\$148,995	\$0	\$148,995	\$0
4140-4149	Election, Registration, and Vital Statistics	05	\$91,068	\$108,046	\$98,199	\$0	\$98,199	\$0
4150-4151	Financial Administration	05	\$40,511	\$45,248	\$45,536	\$0	\$45,536	\$0
4152	Revaluation of Property	05	\$24,378	\$32,549	\$34,100	\$0	\$34,100	\$0
4153	Legal Expense	05	\$48,362	\$55,000	\$55,000	\$0	\$55,000	\$0
4155-4159	Personnel Administration	05	\$45,300	\$52,460	\$50,261	\$0	\$50,261	\$0
4191-4193	Planning and Zoning	05	\$93,152	\$97,427	\$100,711	\$0	\$100,711	\$0
4194	General Government Buildings	05	\$49,101	\$53,241	\$55,484	\$0	\$55,484	\$0
4195	Cemeteries	05	\$27,920	\$48,482	\$35,160	\$0	\$35,160	\$0
4196	Insurance	05	\$34,646	\$45,384	\$46,953	\$0	\$46,953	\$0
4197	Advertising and Regional Association	05	\$3,420	\$3,800	\$3,800	\$0	\$3,800	\$0
4199	Other General Government	05	\$0	\$100	\$100	\$0	\$100	\$0
General Government Subtotal			\$597,836	\$702,358	\$674,299	\$0	\$674,299	\$0
Public Safety								
4210-4214	Police	05	\$224,356	\$225,158	\$239,187	\$0	\$239,187	\$0
4215-4219	Ambulance	05	\$68,908	\$63,000	\$64,890	\$0	\$64,890	\$0
4220-4229	Fire	05	\$46,113	\$47,659	\$47,659	\$0	\$47,659	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	05	\$2,615	\$3,605	\$1,960	\$0	\$1,960	\$0
4299	Other (Including Communications)	05	\$0	\$29,500	\$30,000	\$0	\$30,000	\$0
Public Safety Subtotal			\$341,992	\$368,922	\$383,696	\$0	\$383,696	\$0
Airport/Aviation Center								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0	\$0	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2019	Appropriations for period ending 12/31/2019	Selectmen's Appropriations for period ending 12/31/2020 (Recommended)	Selectmen's Appropriations for period ending 12/31/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Not Recommended)
Highways and Streets								
4311	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	05	\$760,054	\$1,703,925	\$781,777	\$0	\$781,777	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	05	\$3,300	\$3,550	\$3,700	\$0	\$3,700	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$763,354	\$1,707,475	\$785,477	\$0	\$785,477	\$0
Sanitation								
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	05	\$108,779	\$104,693	\$110,181	\$0	\$110,181	\$0
4324	Solid Waste Disposal	05	\$24,442	\$29,200	\$29,572	\$0	\$29,572	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0	\$0	\$0
Sanitation Subtotal			\$133,221	\$133,893	\$139,753	\$0	\$139,753	\$0
Water Distribution and Treatment								
4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other		\$0	\$0	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Electric								
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
Electric Subtotal			\$0	\$0	\$0	\$0	\$0	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2019	Appropriations for period ending 12/31/2019	Selectmen's Appropriations for period ending 12/31/2020 (Recommended)	Selectmen's Appropriations for period ending 12/31/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Not Recommended)
Health								
4411	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	05	\$22,854	\$22,954	\$25,493	\$0	\$25,493	\$0
Health Subtotal			\$22,854	\$22,954	\$25,493	\$0	\$25,493	\$0
Welfare								
4441-4442	Administration and Direct Assistance	05	\$9,000	\$9,000	\$9,000	\$0	\$9,000	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
Welfare Subtotal			\$9,000	\$9,000	\$9,000	\$0	\$9,000	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	05	\$66,424	\$70,891	\$58,132	\$0	\$58,132	\$0
4550-4559	Library	05	\$171,061	\$180,077	\$182,440	\$0	\$182,440	\$0
4583	Patriotic Purposes	05	\$986	\$700	\$950	\$0	\$950	\$0
4589	Other Culture and Recreation		\$0	\$6,983	\$0	\$0	\$0	\$0
Culture and Recreation Subtotal			\$238,471	\$258,651	\$241,522	\$0	\$241,522	\$0
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources	05	\$1,518	\$2,100	\$2,100	\$0	\$2,100	\$0
4619	Other Conservation		\$0	\$28,157	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
Conservation and Development Subtotal			\$1,518	\$30,257	\$2,100	\$0	\$2,100	\$0



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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2019	Appropriations for period ending 12/31/2019	Selectmen's Appropriations for period ending 12/31/2020 (Recommended)	Selectmen's Appropriations for period ending 12/31/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Not Recommended)
Debt Service								
4711	Long Term Bonds and Notes - Principal	05	\$72,824	\$72,728	\$72,793	\$0	\$72,793	\$0
4721	Long Term Bonds and Notes - Interest	05	\$24,640	\$27,562	\$23,516	\$0	\$23,516	\$0
4723	Tax Anticipation Notes - Interest	05	\$26,157	\$10,000	\$10,000	\$0	\$10,000	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
Debt Service Subtotal			\$123,621	\$110,290	\$106,309	\$0	\$106,309	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$389,836	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay Subtotal			\$0	\$389,836	\$0	\$0	\$0	\$0
Operating Transfers Out								
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Total Operating Budget Appropriations					\$2,367,649	\$0	\$2,367,649	\$0



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Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for Appropriations for period ending 12/31/2020 (Recommended)	Selectmen's Appropriations for Appropriations for period ending 12/31/2020 (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2020 (Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2020 (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0
4312	Highways and Streets	09	\$80,000	\$0	\$80,000	\$0
		Purpose: WITHDRAWAL FROM THE CLASS V ROADS REHAB CAPITAL RE				
4583	Patriotic Purposes	19	\$6,983	\$0	\$6,983	\$0
		Purpose: INDEPENDENCE DAY CELEBRATIONS SPECIAL REVENUE FUND				
4619	Other Conservation	20	\$34,936	\$0	\$34,936	\$0
		Purpose: Milfoil Treatment				
4902	Machinery, Vehicles, and Equipment	10	\$82,467	\$0	\$82,467	\$0
		Purpose: WITHDRAWAL FROM VEHICLE CAPITAL RESERVE FUND				
4902	Machinery, Vehicles, and Equipment	11	\$51,459	\$0	\$51,459	\$0
		Purpose: WITHDRAWAL FROM THE VEHICLE CAPITAL RESERVE FUND				
4902	Machinery, Vehicles, and Equipment	12	\$262,000	\$0	\$262,000	\$0
		Purpose: WITHDRAWAL FROM CAPITAL RESERVE FUNDS				
4903	Buildings	04	\$400,000	\$0	\$400,000	\$0
		Purpose: Withdrawal from CRF & Trust Funds				
4909	Improvements Other than Buildings	12	\$25,000	\$0	\$25,000	\$0
		Purpose: WITHDRAWAL FROM CAPITAL RESERVE FUNDS				
4915	To Capital Reserve Fund	06	\$415,000	\$0	\$415,000	\$0
		Purpose: TO CAPITAL RESERVE FUNDS AND TRUST FUNDS				
4915	To Capital Reserve Fund	08	\$200,000	\$0	\$200,000	\$0
		Purpose: APPROPRIATE FUNDS TO CLASS V ROADS REHAB CAPITAL R				
4915	To Capital Reserve Fund	13	\$150,000	\$0	\$150,000	\$0
		Purpose: APPROPRIATE FEMA FUNDS FROM JULY 2017 STORM TO EME				
4915	To Capital Reserve Fund	18	\$36,076	\$0	\$36,076	\$0
		Purpose: APPROPRIATE FUNDS TO CLASS V ROADS REHAB CAPITAL R				
4916	To Expendable Trusts/Fiduciary Funds	06	\$10,000	\$0	\$10,000	\$0
		Purpose: TO CAPITAL RESERVE FUNDS AND TRUST FUNDS				



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Special Warrant Articles

4916	To Expendable Trusts/Fiduciary Funds	14				
Purpose: APPROPRIATE FEMA FUNDS FROM JULY 2017 STORM TO CLA						
Total Proposed Special Articles						
			\$80,994	\$0	\$80,994	\$0
			\$1,834,915	\$0	\$1,834,915	\$0



Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for Appropriations for period ending 12/31/2020 (Recommended) (Not Recommended)	Selectmen's Appropriations for Appropriations for period ending 12/31/2020 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2020 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2020 (Recommended) (Not Recommended)
4312	Highways and Streets	15	\$154,625	\$0	\$154,625	\$0
Purpose: APPROPRIATE FUNDS FROM HAZARD MITIGATION GRANT PRO						
4312	Highways and Streets	07	\$100,000	\$0	\$100,000	\$0
Purpose: Block Grant						
Total Proposed Individual Articles			\$254,625	\$0	\$254,625	\$0



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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2019	Selectmen's Estimated Revenues for period ending 12/31/2020	Budget Committee's Estimated Revenues for period ending 12/31/2020
Taxes					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	05	\$0	\$9,000	\$9,000
3186	Payment in Lieu of Taxes	05	\$0	\$4,800	\$4,800
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	05	\$0	\$25,000	\$25,000
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$0	\$38,800	\$38,800
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	05	\$0	\$410,000	\$410,000
3230	Building Permits	05	\$0	\$6,000	\$6,000
3290	Other Licenses, Permits, and Fees	05	\$0	\$18,700	\$18,700
3311-3319	From Federal Government		\$0	\$0	\$0
Licenses, Permits, and Fees Subtotal			\$0	\$434,700	\$434,700
State Sources					
3351	Municipal Aid/Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	05	\$0	\$88,000	\$88,000
3353	Highway Block Grant	07	\$0	\$100,000	\$100,000
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	20	\$0	\$13,974	\$13,974
3379	From Other Governments	05	\$0	\$11,047	\$11,047
State Sources Subtotal			\$0	\$213,021	\$213,021



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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2019	Selectmen's Estimated Revenues for period ending 12/31/2020	Budget Committee's Estimated Revenues for period ending 12/31/2020
Charges for Services					
3401-3406	Income from Departments	05	\$0	\$65,050	\$65,050
3409	Other Charges		\$0	\$0	\$0
	Charges for Services Subtotal		\$0	\$65,050	\$65,050
Miscellaneous Revenues					
3501	Sale of Municipal Property		\$0	\$0	\$0
3502	Interest on Investments	05	\$0	\$3,000	\$3,000
3503-3509	Other	05	\$0	\$15,900	\$15,900
	Miscellaneous Revenues Subtotal		\$0	\$18,900	\$18,900
Interfund Operating Transfers In					
3912	From Special Revenue Funds	19	\$0	\$6,983	\$6,983
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds	09, 10, 04, 12, 11	\$0	\$900,926	\$900,926
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds	20	\$0	\$12,210	\$12,210
	Interfund Operating Transfers In Subtotal		\$0	\$920,119	\$920,119
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	20, 14, 18, 13, 15	\$0	\$430,447	\$430,447
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
	Other Financing Sources Subtotal		\$0	\$430,447	\$430,447
	Total Estimated Revenues and Credits		\$0	\$2,121,037	\$2,121,037



Budget Summary

Item	Selectmen's Period ending 12/31/2020 (Recommended)	Budget Committee's Period ending 12/31/2020 (Recommended)
Operating Budget Appropriations	\$2,367,649	\$2,367,649
Special Warrant Articles	\$1,834,915	\$1,834,915
Individual Warrant Articles	\$254,625	\$254,625
Total Appropriations	\$4,457,189	\$4,457,189
Less Amount of Estimated Revenues & Credits	\$2,121,037	\$2,121,037
Estimated Amount of Taxes to be Raised	\$2,336,152	\$2,336,152



Supplemental Schedule

1. Total Recommended by Budget Committee	\$4,457,189
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$72,793
3. Interest: Long-Term Bonds & Notes	\$23,516
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (<i>Sum of Lines 2 through 5 above</i>)	\$96,309
7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)	\$4,360,880
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$436,088
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (<i>Line 1 + Line 8 + Line 11 + Line 12</i>)	
	\$4,893,277

TOWN OF LYME, NEW HAMPSHIRE
Financial Statements
December 31, 2018
and
Independent Auditor's Report

**TOWN OF LYME, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2018**

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TOWN OF LYME, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2018

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INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Lyme, New Hampshire

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Lyme, New Hampshire, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on Governmental Activities

As discussed in Note 2 to the financial statements, management has not recorded a liability, deferred outflows of resources, or deferred inflows of resources for the Town's single employer other post-employment benefits plan in governmental activities and, accordingly, has not recorded an expense for the current period change in that liability. Accounting principles generally accepted in the United States of America require that other post-employment benefits attributable to employee services already rendered and that are not contingent on a specific event that is outside the control of the employer and employee be accrued as liabilities and expenses as employees earn the rights to the benefits, which would increase the liabilities and deferred outflows and deferred inflows of resources, reduce the net position, and change the expenses of the governmental activities. The amount by which this departure would affect the liabilities, deferred outflows and deferred inflows of resources, net position, and expenses of the governmental activities is not reasonably determinable.

Adverse Opinion

In our opinion, because of the significance of the matter described in the "Basis for Adverse Opinion on Governmental Activities" paragraph, the financial statements referred to above do not present fairly the financial position of the governmental activities of the Town of Lyme, New Hampshire, as of December 31, 2018, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the Town of Lyme, New Hampshire, as of December 31, 2018, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of changes in the Town's proportionate share of the net OPEB liability, schedule of Town OPEB contributions, schedule of changes in the Town's proportionate share of the net pension liability, and schedule of Town pension contributions on pages i-vi and 34-40 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Lyme, New Hampshire's basic financial statements. The combining nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Vachon Clukay & Company PC

Manchester, New Hampshire
November 27, 2019

**TOWN OF LYME, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2018**

Presented herewith please find the Management Discussion & Analysis Report for the Town of Lyme for the year ending December 31, 2018. The responsibility for accuracy of the data, the completeness and fairness of this documentation (including all disclosures) rests with management. To the best of our knowledge and belief, the data contained herein is accurate in material aspects. This report and its content have been designed to fairly present the Town's financial position, including the result of operations of all the funds of the Town. All the disclosures necessary to enable and to assist the reader in acquiring an accurate understanding of the Town's financial activities have been included.

The Town's management is responsible for establishing accounting and internal control structures designed to ensure that the physical, data, informational, intellectual, and human resource assets of the Town are protected from loss, theft and misuse, and to ensure that adequate accounting information is maintained and reported in conformity with generally accepted accounting principles (GAAP). Management also strives to ensure that these assets are put to good and effective use. The internal control structure is designed to provide reasonable assurances that these objectives are attained.

Overview of the Financial Statements

The financial statements presented herein include all of the activities of the Town of Lyme using the integrated approach as prescribed by GASB Statement 34.

This discussion and analysis is intended to serve as an introduction to the Town of Lyme's financial statements. The basic financial statements comprise three components:

- Government-wide financial statements
- Fund financial statements
- Notes to the basic financial statements

This report also contains supplementary information in addition to the basic financial statements.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Town's finances, in a manner similar to most private-sector companies.

The statement of net position presents information on all of the Town's assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference between them being reported as net position. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The statement of activities presents information showing how the Town's net position changed during the most recent year. All of the current year's revenue and expenses are taken into account regardless of when cash is received or paid.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain the control over resources that have been segregated for specific activities or objectives. The Town uses fund accounting to ensure and to demonstrate compliance with finance-related legal requirements. The Town maintains two fund types: governmental and fiduciary funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of expendable resources, as well as on balances of expendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Town's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, our readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between the governmental activities statement of net position and statement of activities.

The Town maintains ten individual governmental funds. Information is presented separately in the government fund balance sheet and the statement of revenues, expenditures and changes in fund balances for the General Fund and the Permanent Funds, both of which are considered major funds. Data from the other governmental funds are combined into a single, aggregate presentation.

Fiduciary funds are used to account for resources held for the benefit of parties outside of the Town. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs. The Town's fiduciary funds include the capital reserve funds held for the Lyme School District and a private-purpose trust which accounts for a program for the Lyme School District.

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Required Supplementary Information

The basic financial statements and accompanying notes are followed by a section of required supplementary information. This section includes a budgetary comparison schedule for the Town's major governmental fund and includes a reconciliation between the reported activity of the revenues, expenditures and transfers for budgetary purposes (Schedule 1) and the activity as presented in the governmental fund financial statements (Exhibit D). The Town's only major governmental fund with an adopted budget for 2018 is the General Fund. Also included are the schedule of changes in the Town's proportionate share of the net OPEB liability, the schedule of the Town's OPEB contributions, schedule of changes in the Town's proportionate share of the net pension liability, and the schedule of the Town's pension contributions. The Town reports an

OPEB liability, net pension liability, and related deferred outflows and inflows of resources within the basic financial statements, and this required supplementary information.

Other Supplementary Information

Other supplementary information includes combining financial statements for non-major governmental funds.

Government-Wide Financial Analysis

Statement of Net Position

Net position of the Town of Lyme as of December 31, 2018 and 2017 are as follows:

	Governmental Activities	
	<u>2018</u>	<u>2017</u>
Current and other assets:		
Capital assets (net)	\$ 6,810,934	\$ 5,930,438
Other assets	<u>8,442,935</u>	<u>9,170,110</u>
Total assets	<u>15,253,869</u>	<u>15,100,548</u>
Deferred outflows of resources:		
Deferred outflows related to OPEB	8,557	2,952
Deferred outflows related to pension	<u>147,202</u>	<u>116,167</u>
Total deferred outflows of resources	<u>155,759</u>	<u>119,119</u>
Long-term and other liabilities:		
Long-term obligations	1,467,209	1,477,316
Other liabilities	<u>3,663,977</u>	<u>3,562,374</u>
Total liabilities	<u>5,131,186</u>	<u>5,039,690</u>
Deferred inflows of resources:		
Uncollected tax revenue		573,857
Deferred inflows related to OPEB	198	2,188
Deferred inflows related to pension	<u>107,355</u>	<u>143,564</u>
Total deferred inflows of resources	<u>107,553</u>	<u>719,609</u>
Net position:		
Net investment in capital assets	6,176,211	5,206,595
Restricted	1,163,590	1,319,799
Unrestricted	<u>2,831,088</u>	<u>2,933,974</u>
Total net position	<u>\$10,170,889</u>	<u>\$ 9,460,368</u>

Statement of Activities

Change in net position for the year ending December 31, 2018 and 2017 are as follows:

	<u>2018</u>	<u>2017</u>
Program revenues:		
Charges for services	\$ 123,545	\$ 115,249
Operating grants and contributions	99,301	185,905
Capital grants and contributions	30,000	-
Total program revenues	<u>252,846</u>	<u>301,154</u>
General revenues:		
Property and other taxes	2,579,115	2,483,366
Licenses and permits	440,066	432,664
Intergovernmental revenue	87,979	88,146
Interest and investment earnings (loss)	(22,218)	97,452
Miscellaneous	61,130	67,123
Total general revenues	<u>3,146,072</u>	<u>3,168,751</u>
Total revenues	<u>3,398,918</u>	<u>3,469,905</u>
Program expenses:		
General government	738,202	621,815
Public safety	394,523	454,557
Highways and streets	1,044,934	1,052,430
Sanitation	110,594	86,817
Health and welfare	52,558	53,441
Culture and recreation	307,590	274,849
Conservation	540	600
Interest and fiscal charges	39,456	49,921
Total expenses	<u>2,688,397</u>	<u>2,594,430</u>
Change in net position	710,521	875,475
Net position at beginning of year	9,460,368	8,622,809
Restatement due to implementation of GASB #75	-	(37,916)
Net position at end of year	<u>\$ 10,170,889</u>	<u>\$ 9,460,368</u>

Town of Lyme Governmental Activities

As shown in the above statement the Town experienced a favorable change in financial position of \$710,521 on the full accrual basis of accounting.

Financial Analysis of the Town's Funds

The General Fund shows a fund balance of \$2,943,319. This represents a decrease in fund balance of \$234,102. As referenced above, this fund balance incorporates the Capital Reserve and Expendable Trust Funds which amounts to \$2,210,895 as of December 31, 2018.

The Permanent Fund's fund balance decreased by \$73,238, to a year-end balance of \$1,084,641.

General Fund Budgetary Highlights

Budgetary information for the major governmental fund (the General Fund) is included in the Required Supplementary Information section.

Actual revenues on the budgetary basis were more than the budgeted amount by \$71,081. This is primarily due to higher revenues than anticipated from the tax collections and other miscellaneous sources.

The Town under expended its budget by \$5,280.

Capital Assets

The Town of Lyme considers a capital asset to be an asset whose costs exceed or equal \$10,000 and has a useful life of greater than one year. Assets are depreciated using the straight-line method over the course of their useful life.

The Town's investment in capital assets for its governmental activities as of December 31, 2018 is \$9,131,169. Accumulated depreciation amounts to \$2,320,235, leaving a net book value of \$6,810,934. See Note 4 in the Notes to the Basic Financial Statements for a summary of all capital assets.

Long-Term Obligations

During FY 2018, the Town made scheduled debt payments of \$72,684 on the outstanding bonds. Payments on the highway roller lease was also made in the amount of \$14,452 and the lease was paid off. See Note 6 in the Notes to the Basic Financial Statements for a summary of all long-term obligations.

Economic Factors

Class V roads rehab fund is underfunded compared to the amount of road work the Town is dealing with. The River Road is constantly eroding due to Great River Hydro and the production of electricity. The continuous up and down of the water level on the Connecticut River is causing serious erosion along River Road in Lyme. The bridge fund is being utilized for the Hewes Brook project, the town will need to build this fund back up for the purpose of future bridge repairs. A number of the town's roads are in need of significant re-building. This includes new underdrainage and rebuilding which will ultimately lead to road failure if not done. The Select Board continue to work towards a long-range roads maintenance plan and a plan to enable the town to fund the various projects over years to come. The Town has received funding from FEMA in the amount of \$230,994.02. This was from damage by the July 1, 2017 storm. The Select Board plans to start to rebuild the emergency Road Repair fund, if the Town chooses to rebuild this Capital Reserve fund.

Contacting the Town of Lyme's Financial Management

This financial report is to provide our citizens and creditors with a general overview of the Town's finances and to show a measure of accountability for the money it receives. If you have any questions about this report or need to get additional information, contact the Board of Selectmen at, PO Box 126, Lyme, NH 03768, telephone number 603-795-4639.

EXHIBIT A
TOWN OF LYME, NEW HAMPSHIRE
Statement of Net Position
December 31, 2018

	Governmental Activities
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 4,533,163
Investments	3,318,653
Taxes receivable, net	590,601
Accounts receivable	518
Total Current Assets	<u>8,442,935</u>
Noncurrent Assets:	
Non-depreciable capital assets	2,605,006
Depreciable capital assets, net	4,205,928
Total Noncurrent Assets	<u>6,810,934</u>
Total Assets	<u>15,253,869</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to OPEB	8,557
Deferred outflows related to pension	147,202
Total Deferred Outflows of Resources	<u>155,759</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	98,349
Accrued expenses	56,115
Due to other governments	3,426,276
Unearned revenue	10,019
Current portion of bonds payable	72,738
Current portion of notes payable	480
Total Current Liabilities	<u>3,663,977</u>
Noncurrent Liabilities:	
Bonds payable	561,985
Notes payable	5,280
OPEB liability	62,457
Net pension liability	837,487
Total Noncurrent Liabilities	<u>1,467,209</u>
Total Liabilities	<u>5,131,186</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to OPEB	198
Deferred inflows related to pension	107,355
Total Deferred Inflows of Resources	<u>107,553</u>
NET POSITION	
Net investment in capital assets	6,176,211
Restricted	1,163,590
Unrestricted	2,831,088
Total Net Position	<u>\$10,170,889</u>

See accompanying notes to the basic financial statements

EXHIBIT B
TOWN OF LYME, NEW HAMPSHIRE
Statement of Activities
For the Year Ended December 31, 2018

Functions/Programs	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Governmental Activities:					
General government	\$ 738,202	\$ 11,361			\$ (726,841)
Public safety	394,523	2,448	\$ 576		(391,499)
Highways and streets	1,044,934	2,283	98,725	\$ 30,000	(913,926)
Sanitation	110,594	57,936			(52,658)
Health and welfare	52,558				(52,558)
Culture and recreation	307,590	47,637			(259,953)
Conservation	540	1,880			1,340
Debt service	39,456				(39,456)
Total governmental activities	<u>\$ 2,688,397</u>	<u>\$ 123,545</u>	<u>\$ 99,301</u>	<u>\$ 30,000</u>	<u>(2,435,551)</u>
General revenues:					
Property and other taxes					2,579,115
Licenses and permits					440,066
Grants and contributions:					
Rooms and meals tax distribution					87,979
Interest and investment earnings					(22,218)
Miscellaneous					61,130
Total general revenues					3,146,072
Change in net position					710,521
Net Position at beginning of year, as restated					9,460,368
Net Position at end of year					<u>\$10,170,889</u>

See accompanying notes to the basic financial statements

EXHIBIT C
TOWN OF LYME, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
December 31, 2018

	General Fund	Permanent Funds	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 4,306,076		\$ 227,087	\$ 4,533,163
Investments	2,198,775	\$ 1,086,204	33,674	3,318,653
Taxes receivable, net	590,601			590,601
Accounts receivable			518	518
Due from other funds	41		89,040	89,081
Total Assets	<u>7,095,493</u>	<u>1,086,204</u>	<u>350,319</u>	<u>8,532,016</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 7,095,493</u>	<u>\$ 1,086,204</u>	<u>\$ 350,319</u>	<u>\$ 8,532,016</u>
LIABILITIES				
Accounts payable	\$ 98,349			\$ 98,349
Accrued expenses	46,577			46,577
Due to other governments	3,426,276			3,426,276
Due to other funds	87,477	\$ 1,563	\$ 41	89,081
Unearned revenue	10,019			10,019
Total Liabilities	<u>3,668,698</u>	<u>1,563</u>	<u>41</u>	<u>3,670,302</u>
DEFERRED INFLOWS OF RESOURCES				
Uncollected property taxes	<u>483,476</u>			<u>483,476</u>
Total Deferred Inflows of Resources	<u>483,476</u>	<u>-</u>	<u>-</u>	<u>483,476</u>
FUND BALANCES				
Nonspendable		1,020,943		1,020,943
Restricted	15,992	63,698	62,957	142,647
Committed	2,979,418		287,321	3,266,739
Assigned	12,208			12,208
Unassigned (deficit)	(64,299)			(64,299)
Total Fund Balances	<u>2,943,319</u>	<u>1,084,641</u>	<u>350,278</u>	<u>4,378,238</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 7,095,493</u>	<u>\$ 1,086,204</u>	<u>\$ 350,319</u>	<u>\$ 8,532,016</u>

See accompanying notes to the basic financial statements

EXHIBIT C-1
TOWN OF LYME, NEW HAMPSHIRE
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
December 31, 2018

Total Fund Balances - Governmental Funds (Exhibit C)	\$ 4,378,238
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds	6,810,934
Property taxes are recognized on an accrual basis in the statement of net position, not the modified accrual basis	483,476
Deferred outflows of resources and deferred inflows of resources that do not require or provide the use of current financial resources are not reported within the funds:	
Deferred outflows of resources related to OPEB	8,557
Deferred outflows of resources related to net pension liability	147,202
Deferred inflows of resources related to OPEB	(198)
Deferred inflows of resources related to net pension liability	(107,355)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Long-term liabilities at year end consist of:	
Bonds payable	(634,723)
Note payable	(5,760)
Accrued interest on long-term obligations	(9,538)
OPEB liability	(62,457)
Net pension liability	<u>(837,487)</u>
Net Position of Governmental Activities (Exhibit A)	<u>\$ 10,170,889</u>

See accompanying notes to the basic financial statements

EXHIBIT D
TOWN OF LYME, NEW HAMPSHIRE
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2018

	General Fund	Permanent Funds	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:				
Taxes	\$ 2,544,746		\$ 44,118	\$ 2,588,864
Licenses and permits	440,066			440,066
Intergovernmental	187,280			187,280
Charges for services	73,887		21,378	95,265
Interest and investment income (loss)	29,847	\$ (52,675)	610	(22,218)
Miscellaneous	61,130		28,280	89,410
Total Revenues	<u>3,336,956</u>	<u>(52,675)</u>	<u>94,386</u>	<u>3,378,667</u>
Expenditures:				
Current operations:				
General government	698,712			698,712
Public safety	355,557		1,344	356,901
Highways and streets	748,226			748,226
Sanitation	107,742			107,742
Health and welfare	52,558			52,558
Culture and recreation	241,179		43,549	284,728
Conservation	-		540	540
Capital outlay	1,278,334			1,278,334
Debt service:				
Principal retirement	72,684			72,684
Interest and fiscal charges	41,289			41,289
Total Expenditures	<u>3,596,281</u>	<u>-</u>	<u>45,433</u>	<u>3,641,714</u>
Excess revenues over (under) expenditures	<u>(259,325)</u>	<u>(52,675)</u>	<u>48,953</u>	<u>(263,047)</u>
Other financing sources (uses):				
Transfers in	25,223		1,563	26,786
Transfers out		(20,563)	(6,223)	(26,786)
Total other financing sources (uses)	<u>25,223</u>	<u>(20,563)</u>	<u>(4,660)</u>	<u>-</u>
Net Change in Fund Balances	(234,102)	(73,238)	44,293	(263,047)
Fund Balances at beginning of year	<u>3,177,421</u>	<u>1,157,879</u>	<u>305,985</u>	<u>4,641,285</u>
Fund Balances at end of year	<u>\$ 2,943,319</u>	<u>\$ 1,084,641</u>	<u>\$ 350,278</u>	<u>\$ 4,378,238</u>

See accompanying notes to the basic financial statements

EXHIBIT D-1
TOWN OF LYME, NEW HAMPSHIRE
Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended December 31, 2018

Net Change in Fund Balances - Governmental Funds (Exhibit D)	\$ (263,047)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense in the current period.	880,496
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(9,749)
Repayment of bond and note payable principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	73,164
Governmental funds report the effect of bond issuance premiums when debt is first issued, whereas these amounts are amortized in the statement of activities over the life of the related debt.	1,984
Repayment of principal on capital leases is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	14,452
In the statement of activities, interest is accrued on outstanding debt, whereas in governmental funds, an interest expenditure is reported when due.	3,477
Governmental funds report OPEB and pension contributions as expenditures. However, in the statement of activities, OPEB and pension expense reflects the change in the OPEB liability and net pension liability and related deferred outflows and inflows of resources, and does not require the use of current financial resources. This is the amount by which OPEB and pension expense differed from OPEB and pension contributions in the current period.	
Net changes in OPEB	(16,182)
Net changes in pension	<u>25,926</u>
Change in Net Position of Governmental Activities (Exhibit B)	<u>\$ 710,521</u>

See accompanying notes to the basic financial statements

EXHIBIT E
TOWN OF LYME, NEW HAMPSHIRE
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2018

	Private- Purpose Trust Funds	Agency Funds
ASSETS		
Investments	\$ 183,115	\$ 968,477
Total Assets	<u>183,115</u>	<u>968,477</u>
DEFERRED OUTFLOWS OF RESOURCES		
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>
LIABILITIES		
Due to other governments	<u>2,822</u>	<u>968,477</u>
Total Liabilities	<u>2,822</u>	<u>\$ 968,477</u>
DEFERRED INFLOWS OF RESOURCES		
Total Deferred Inflows of Resources	<u>-</u>	
NET POSITION		
Held in trust for Lyme School	<u>180,293</u>	
Total Net Position	<u>\$ 180,293</u>	

See accompanying notes to the basic financial statements

EXHIBIT F
TOWN OF LYME, NEW HAMPSHIRE
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2018

	<u>Private- Purpose Trust Funds</u>
ADDITIONS:	
Investment earnings:	
Interest	\$ 2,822
Realized gain on investments	4,891
Net decrease in the fair value of investments	<u>(14,927)</u>
Total Investment Earnings	<u>(7,214)</u>
Total Additions	<u>(7,214)</u>
DEDUCTIONS:	
Benefits	<u>2,822</u>
Total Deductions	<u>2,822</u>
Change in net position	(10,036)
Net position at beginning of year	<u>190,329</u>
Net position at end of year	<u><u>\$ 180,293</u></u>

See accompanying notes to the basic financial statements

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Lyme, New Hampshire conform to accounting policies generally accepted in the United States of America for local governmental units, except as indicated hereinafter. The following is a summary of significant accounting policies.

Financial Reporting Entity

The Town of Lyme, New Hampshire (the “Town”) was incorporated in 1798. The Town operates under the Town Meeting/Board of Selectmen form of government and performs local governmental functions authorized by State law.

The financial statements include those of the various departments governed by the Board of Selectmen and other officials with financial responsibility. The Town has no other separate organizational units, which meet criteria for inclusion in the financial statements as defined by the Governmental Accounting Standards Board (GASB).

Basis of Presentation

The Town’s basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

1. Government-Wide Financial Statements:

The statement of net position and the statement of activities display information about the Town as a whole. These statements include the financial activities of the primary government, except for fiduciary funds.

The statement of net position presents the financial condition of the governmental activities of the Town at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the Town’s governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the Town. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the Town.

2. Fund Financial Statements:

During the year, the Town segregates transactions related to certain Town functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Town at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The fiduciary funds are reported by type.

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

Fund Accounting

The Town uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The Town employs the use of two categories of funds: governmental and fiduciary.

1. Governmental Funds:

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and deferred outflows of resources, and liabilities and deferred inflows of resources is reported as fund balance. The following are the Town's major governmental funds:

The *General Fund* is the main operating fund of the Town and is used to account for all financial resources except those required to be accounted for in another fund.

The *Permanent Funds* account for the financial transactions related to resources that are legally restricted to the extent that only earnings and not principal may be used for purposes that support the Town's programs.

2. Fiduciary Funds:

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into two classifications: private purpose trust funds and agency funds. Trust funds are used to account for assets held by the Town under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the Town's own programs. The Town's only private purpose trust fund accounts for a program for the Lyme School District. The Town's agency funds are custodial in nature (assets and deferred outflows of resources equal liabilities and deferred inflows of resources) and do not involve the measurement of results of operations. The Town's agency funds account for the capital reserve funds of the Lyme School District, which are held by the Town as required by State law.

Measurement Focus

1. Government-Wide Financial Statements:

The government-wide financial statements are prepared using the economic resources measurement focus. All assets, deferred outflows of resources, liabilities, and deferred inflows of resources associated with the operation of the Town are included on the Statement of Net Position.

2. Fund Financial Statements:

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities, and deferred inflows of resources generally are included on the balance sheet. The statement of revenues,

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

The private purpose trust fund is reported using the economic resources measurement focus.

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Fiduciary funds also use the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, and in the presentation of expenses versus expenditures.

1. Revenues – Exchange and Non-exchange Transactions:

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the Town, available means expected to be received within sixty days of year end.

Non-exchange transactions, in which the Town receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied (see Note 12). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the Town must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Town on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year end: property taxes, charges for service and interest on investments.

Licenses and permits, and miscellaneous revenues (except interest on investments) are recorded as revenues when received in cash because they are generally not measurable until actually received.

Grants and entitlements received before the eligibility requirements are met are recorded as advances from grantors. On governmental fund financial statements, property taxes receivable that will not be collected within the available period have also been reported as deferred inflows of resources.

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

2. Expenses/Expenditures:

On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization are not recognized in governmental funds.

Budgetary Data

The Town's budget represents functional appropriations as authorized by annual or special Town meetings. The Selectmen may transfer funds between operating categories as they deem necessary. The Town adopts its budget under State regulations, which differ somewhat from accounting principles generally accepted in the United States of America in that the focus is on the entire governmental unit rather than on the basis of fund types.

State law requires balanced budgets but permits the use of beginning fund balance to reduce the property tax rate. For the year ended December 31, 2018 the Town applied \$60,000 of its unappropriated fund balance to reduce taxes.

Investments

Investments are stated at their fair value in all funds. Certificates of deposit and repurchase agreements with a maturity of greater than ninety days from the date of issuance are included in investments.

Taxes Receivable

Taxes levied during the current year and prior and uncollected at December 31, 2018 are recorded as receivables net of reserves for estimated uncollectibles of \$25,000.

Capital Assets

General capital assets result from expenditures in the governmental funds. These assets are reported in the government-wide statement of net position, but are not reported in the fund financial statements.

All capital assets, including infrastructure are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their acquisition value as of the date received. The Town maintains a capitalization threshold of \$10,000. The Town's infrastructure consists of roads and bridges. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

The Town is not required to retroactively report its general infrastructure (e.g. roads, bridges, and sidewalks). Infrastructure records have been maintained effective January 1, 2004 and are included in these financial statements.

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

All reported capital assets except for land and construction in process are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Years</u>
Infrastructure	15-40
Land improvements	10
Buildings and improvements	15-40
Vehicles and equipment	3-24

Bond Premiums

Bond premiums are amortized as a component of interest expense over the life of the related bond using the effective interest rate method. Bonds payable are reported in the accompanying financial statements gross of any applicable unamortized bond premiums.

Compensated Absences

The Town's sick leave policy allows employees to accumulate sick leave at the rate of one hour for each twenty-six hours of base compensated time, cumulative to a maximum of four hundred eighty hours. No payment for unused sick leave is made upon termination. Employees earn vacation at ten to twenty days per year dependent upon length of service. An employee may carry accumulated vacation days earned in the current year into the next calendar year. Provision is made in the annual budget for vacation and sick leave.

For governmental fund financial statements, compensated absences are reported as liabilities and expenditures as payments come due each period upon the occurrence of employee death or retirement. The entire compensated absence liability is reported on the governmental fund financial statements.

Accrued Liabilities and Long-Term Obligations

Except for the obligation for certain other post-employment benefits (see Note 2), all payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current resources are reported as obligations of the funds. However, compensated absences that will be paid from governmental funds are reported as liabilities in the fund financial statements only to the extent that they are due for payment during the current fiscal year. General obligation bonds and other long-term obligations that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Hampshire Retirement System (NHRS) OPEB Plan and additions to/deductions from NHRS's fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, NHRS recognizes benefit payments when due and payable in accordance with the benefit terms.

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

Investments are reported at fair value, except for non-registered commingled funds valued at net asset value (NAV) as a practical expedient to estimate fair value.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the New Hampshire Retirement System (NHRS) and additions to/deductions from NHRS's fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances on any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.

The Town's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Fund Balance Policy

The Town segregates fund balance into five classifications: Nonspendable, Restricted, Committed, Assigned, and Unassigned. These components of fund balance are defined as follows:

- *Nonspendable Fund Balance*: Amounts that are not in a spendable form or are required to be maintained intact.
- *Restricted Fund Balance*: Amounts constrained to specific purposes stipulated by external resource providers or through enabling legislation. Restrictions may be changed or lifted only with the consent of the resource providers or by the enabling legislation.
- *Committed Fund Balance*: Amounts that can be used only for the specific purposes determined by a formal action of the Town's highest level of decision making authority (annual Town Meeting). Commitments may be changed or lifted only by the governing body taking the same formal action that imposed the constraint originally. The governing body's actions must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.
- *Assigned Fund Balance*: Amounts the Town intends to use for specific purposes. For all governmental funds other than the General Fund, any remaining positive amounts are to be classified as "assigned". The Selectmen expressly delegates this authority to the Town Administrator.

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

- Unassigned Fund Balance: Amounts that are available for any purpose; these amounts are reported only in the General Fund and any fund with a deficit fund balance.

Spending Prioritizations

In circumstances where expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available, restricted fund balance is considered to have been spent first. When expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classification can be used, committed amounts should be reduced first, followed by assigned amounts then unassigned amounts.

Minimum Level of Unassigned Fund Balance

The Board will strive to achieve and maintain a minimum unassigned fund balance of between 7% and 15% of the General Fund's annual budget, including Town, School and County appropriations.

Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

NOTE 2—STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

The Town did not implement the provisions of GASB Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* as it pertains to its single employer OPEB plan. Statement 75 requires governments to account for certain other postemployment benefits (OPEB), primarily healthcare, on an accrual basis rather than on a pay-as-you-go basis. The provisions of GASB 75 were required to be implemented by the Town during the year ended December 31, 2018. The Town has only implemented the provisions of GASB Statement 75 as it pertains to its cost-sharing multiple-employer defined benefit OPEB plan (see Note 7).

NOTE 3—DEPOSITS AND INVESTMENTS

The Town has combined the cash resources of some of its governmental funds. For accounting and reporting purposes, that portion of the pooled cash balance is reported in the specific fund as an interfund balance.

Deposits and investments as of December 31, 2018 are classified in the accompanying financial statements as follows:

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

Statement of Net Position:	
Cash and cash equivalents	\$ 4,533,163
Investments	3,318,653
Statement of Fiduciary Net Position:	
Investments	<u>1,151,592</u>
	<u>\$ 9,003,408</u>

Deposits and investments at December 31, 2018 consist of the following:

Cash on hand	\$ 9,462
Deposits with financial institutions	4,557,375
Investments	<u>4,436,571</u>
	<u>\$ 9,003,408</u>

The Town requires that deposits and investments be made in interest bearing checking accounts held at Mascoma Savings Bank. The Town limits its investments to demand deposits, money market accounts and certificates of deposit in accordance with New Hampshire State law (RSA 41:29) or the New Hampshire Public Deposit Investment Pool (NHPDIP), an external investment pool. Investments by the Lyme Library Trustees and the Trustees of Trust Funds are made at the Trustees discretion.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Town has no policy regarding credit risk.

The following are the actual ratings as of December 31, 2018 for each investment type:

<u>Investment Type</u>	<u>Aaa</u>	<u>Aa</u>	<u>A</u>	<u>Baa</u>	<u>Not Rated</u>	<u>Total</u>
Money market mutual funds					\$ 1,964,301	\$ 1,964,301
US Treasury obligations	\$ 1,359,260					1,359,260
US government agencies					124,415	124,415
Corporate bonds	24,763		\$ 58,923	\$ 19,848		103,534
Municipal bonds		\$ 49,689	42,512			92,201
	<u>\$ 1,384,023</u>	<u>\$ 49,689</u>	<u>\$ 101,435</u>	<u>\$ 19,848</u>	<u>\$ 2,088,716</u>	<u>\$ 3,643,711</u>

Custodial Credit Risk

Custodial credit risk for deposits is the risk that in the event of a bank failure, the Town's deposits may not be returned. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Town has no policy regarding custodial credit risk.

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

Of the Town's deposits with financial institutions at year end, \$4,636,653 was collateralized by securities held by the bank in the bank's name. As of December 31, 2018, Town investments in the following investment types were held by the same counterparty that was used to buy the securities.

<u>Investment Type</u>	<u>Amount</u>
Fixed income funds	\$ 90,699
Equity securities	702,162
Money market mutual funds	1,964,301
US government agencies	124,415
US Treasury obligations	1,359,260
Municipal bonds	92,201
Corporate bonds	103,534
	<u>\$ 4,436,572</u>

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Town has no policy regarding interest rate risk. Information about the sensitivity of the fair values of the Town's investments subject to market interest rate fluctuations is provided by the following table that shows the distribution of investments by maturity:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Remaining Maturity (in Years)</u>		
		<u>0-1 Years</u>	<u>1-5 Years</u>	<u>> 5 Years</u>
US Treasury Obligations	\$ 1,359,260	\$ 297,129	\$ 1,062,131	
Government agency bonds	124,415			\$ 124,415
Municipal bonds	92,201		49,689	42,512
Corporate bonds	103,534		40,060	63,474
	<u>\$ 1,679,410</u>	<u>\$ 297,129</u>	<u>\$ 1,151,880</u>	<u>\$ 230,401</u>

Fair Value Measurement of Investments

In accordance with GASB Statement 72, *Fair Value Measurement and Application*, the Town categorizes the fair value measurements of its investments within the fair value hierarchy established by accounting principles generally accepted in the United States. The fair value hierarchy categorizes the inputs to valuation techniques used for fair value measurement into three levels as follows (in order of priority):

- Level 1 Inputs - Inputs that reflect quoted prices (unadjusted) in active markets for identical assets or liabilities that the Town has the ability to access at the measurement date.
- Level 2 Inputs - Inputs other than quoted prices that are observable for assets or liabilities either directly or indirectly, including inputs in markets that are not considered to be active.
- Level 3 Inputs - Significant unobservable inputs.

As of December 31, 2018, the Town's investments measured at fair value, by type, were as follows:

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

<u>Investment Type</u>	<u>Fair Value Measurements Using:</u>			<u>Total</u>
	<u>Level 1</u> <u>Inputs</u>	<u>Level 2</u> <u>Inputs</u>	<u>Level 3</u> <u>Inputs</u>	
Fixed income funds	\$ 90,699			\$ 90,699
Equity securities	702,162			702,162
US government agencies		\$ 124,415		124,415
US Treasury obligations		1,359,260		1,359,260
Municipal bonds		92,201		92,201
Corporate bonds		103,534		103,534
	<u>\$ 792,861</u>	<u>\$ 1,679,410</u>	<u>\$ -</u>	<u>\$ 2,472,271</u>

Equity securities and fixed income funds classified as Level 1 are valued using unadjusted quoted prices in active markets for those securities. Municipal bonds, corporate bonds, United States Treasury notes and US Government agency obligations classified as Level 2 are valued using either a bid evaluation or a matrix pricing technique. Bid evaluations may include market quotations, yields, maturities, call features, and ratings. Matrix pricing is used to value securities based on the securities relationship to benchmark quoted prices.

Investments that are measured at fair value using the net asset value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy.

NOTE 4—CAPITAL ASSETS

The following is a summary of changes in capital assets in the governmental activities:

	<u>Balance</u> <u>01/01/18</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/18</u>
Governmental activities:				
Capital assets not depreciated:				
Land	\$ 1,476,491			\$ 1,476,491
Construction in progress	161,633	\$ 966,882		1,128,515
Total capital assets not being depreciated	<u>1,638,124</u>	<u>966,882</u>	<u>\$ -</u>	<u>2,605,006</u>
Other capital assets:				
Infrastructure	1,659,131			1,659,131
Land improvements	193,581			193,581
Buildings and improvements	2,278,273			2,278,273
Vehicles and equipment	2,289,094	195,793	(89,709)	2,395,178
Total other capital assets at historical cost	<u>6,420,079</u>	<u>195,793</u>	<u>(89,709)</u>	<u>6,526,163</u>
Less accumulated depreciation for:				
Infrastructure	(252,057)	(62,033)		(314,090)
Land improvements	(77,068)	(19,358)		(96,426)
Buildings and improvements	(626,835)	(58,767)		(685,602)
Vehicles and equipment	(1,171,805)	(142,021)	89,709	(1,224,117)
Total accumulated depreciation	<u>(2,127,765)</u>	<u>(282,179)</u>	<u>89,709</u>	<u>(2,320,235)</u>
Total other capital assets, net	<u>4,292,314</u>	<u>(86,386)</u>	<u>-</u>	<u>4,205,928</u>
Total capital assets, net	<u>\$ 5,930,438</u>	<u>\$ 880,496</u>	<u>\$ -</u>	<u>\$ 6,810,934</u>

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

Depreciation expense was charged to governmental functions as follows:

General government	\$ 35,775
Public safety	44,450
Highways and streets	178,791
Sanitation	2,852
Culture and recreation	20,311
Total governmental activities depreciation expense	<u>\$ 282,179</u>

NOTE 5—SHORT-TERM OBLIGATIONS

The Town issued tax anticipation notes during the year. These borrowings are to assist in the payment of operating expenses during the year and are guaranteed to be repaid from the property tax revenue received in December from the various taxpayers within the Town.

The changes in short-term debt obligations for the year ended December 31, 2018 are as follows:

Balance - January 1, 2018	\$ -
Additions	2,250,000
Reductions	<u>(2,250,000)</u>
Balance - December 31, 2018	<u>\$ -</u>

NOTE 6—LONG-TERM OBLIGATIONS

Changes in Long-Term Obligations

The changes in the Town's long-term obligations for the year ended December 31, 2018 are as follows:

	Balance 01/01/18	Additions	Reductions	Balance 12/31/18	Due Within One Year
Governmental activities:					
Bonds payable	\$ 698,871		\$ 72,684	\$ 626,187	\$ 72,738
Unamortized bond premium	10,520		1,984	8,536	
Total bonds payable	709,391	\$ -	74,668	634,723	72,738
Notes payable	6,240		480	5,760	480
Capital lease payable	14,452		14,452	-	
Total governmental activities	<u>\$ 730,083</u>	<u>\$ -</u>	<u>\$ 89,600</u>	<u>\$ 640,483</u>	<u>\$ 73,218</u>

Payments on the general obligation bonds and capital lease are paid out of the General Fund. Payments on the note payable are paid out of the Library Fund.

General Obligation Bonds

Bonds payable at December 31, 2018 is comprised of the following individual issues:

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

\$508,900 Public Works Bond due in annual installments of \$25,000 through August 2024; interest at 3.0%-5.0%	\$ 150,000
\$899,420 Municipal Building Bond due in annual installments of \$45,000 through August 2028; interest at 4%-5.25%	450,000
\$29,313 Solar Project Bond due in annual installments of \$3,237 through June 2027; interest at 2.00%	<u>26,187</u>
	626,187
Add: Unamortized Bond premium	<u>8,536</u>
	<u>\$ 634,723</u>

Debt service requirements to retire general obligation bonds outstanding at December 31, 2018 are as follows:

Year Ending December 31,	Principal	Interest	Totals
2019	\$ 72,738	\$ 24,727	\$ 97,465
2020	72,793	20,789	93,582
2021	72,850	17,461	90,311
2022	72,907	14,533	87,440
2023	72,965	11,311	84,276
2024-2028	<u>261,934</u>	<u>16,981</u>	<u>278,915</u>
Total	626,187	105,802	731,989
Add: <i>Unamortized Bond premium</i>	<u>8,536</u>		<u>8,536</u>
	<u>\$ 634,723</u>	<u>\$ 105,802</u>	<u>\$ 740,525</u>

Notes payable at December 31, 2018 are comprised of the following individual issue:

\$9,600 Library Water Improvements due in semi-annual installments of \$240 through July 2030	<u>\$ 5,760</u>
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Debt service requirements to retire general obligation notes outstanding at December 31, 2018 are as follows:

Year Ending December 31,	Principal	Totals
2019	\$ 480	\$ 480
2020	480	480
2021	480	480
2022	480	480
2023	480	480
2024-2028	2,400	2,400
2029-2030	<u>960</u>	<u>960</u>
	<u>\$ 5,760</u>	<u>\$ 5,760</u>

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

NOTE 7—OTHER POST EMPLOYMENT BENEFITS

Plan Description

The New Hampshire Retirement System (NHRS) administers a cost-sharing multiple-employer other postemployment benefit plan (OPEB Plan). The OPEB Plan provides a medical insurance subsidy to qualified retired members.

The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System at 54 Regional Drive, Concord, New Hampshire 03301 or from their website at www.nhrs.org.

The OPEB Plan is divided into four membership types. Political subdivision employees, teachers and State employees belong to Group I. Police officers and firefighters belong to Group II. The OPEB plan is closed to new entrants.

Benefits Provided

Benefit amounts and eligibility requirements for the OPEB Plan are set by state law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

Group I benefits are based on creditable service, age and retirement date. Group II benefits are based on hire date, age and creditable service. Medical subsidy rates established by RSA 100-A:52 II are dependent upon whether retirees are eligible for Medicare. Retirees not eligible for Medicare may receive a maximum medical subsidy of \$375.56 for a single person plan and \$751.12 for a two-person plan. Retirees eligible for Medicare may receive a maximum medical subsidy of \$236.84 for a single person plan and \$473.68 for a two-person plan.

Funding Policy

Per RSA-100:16, contribution rates are established and may be amended by the New Hampshire State legislature and are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contribution rates for the covered payroll of general employees and police officers were 0.30% and 4.10%, respectively, for the year ended December 31, 2018. Contributions to the OPEB plan for the Town were \$6,228 for the year ended December 31, 2018. Employees are not required to contribute to the OPEB plan.

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At December 31, 2018, the Town reported a liability of \$62,457 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by a roll forward of the actuarial valuation from June 30, 2017. The Town's proportion of the net OPEB liability was based on actual contributions by the Town during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2018, the Town's proportion was approximately 0.0136 percent, which was an increase of 0.0052 percentage points from its proportion measured as of June 30, 2017.

For the year ended December 31, 2018, the Town recognized OPEB expense of \$22,411. At December 31, 2018, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 367	
Net difference between projected and actual investment earnings on OPEB plan investments		\$ 198
Changes in proportion and differences between Town contributions and proportionate share of contributions	5,043	
Town contributions subsequent to the measurement date	<u>3,147</u>	
Totals	<u>\$ 8,557</u>	<u>\$ 198</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to OPEB is reflected as an increase to unrestricted net position in the amount of \$8,359. The Town reported \$3,147 as deferred outflows of resources related to OPEB resulting from Town contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net OPEB liability in the measurement period ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense for the measurement periods as follows:

<u>June 30,</u>	
2019	\$ 5,348
2020	(62)
2021	(62)
2022	<u>(12)</u>
	<u>\$ 5,212</u>

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

Actuarial Assumptions

The total OPEB liability was determined by a roll forward of the actuarial valuation as of June 30, 2017, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5 percent
Wage inflation	3.25 percent
Salary increases	5.6 percent, average, including inflation
Investment rate of return	7.25 percent, net of OPEB plan investment expense, including inflation

Mortality rates were based on the RP-2014 healthy annuitant and employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using scale MP-2015, based on the last experience study.

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

The long-term expected rate of return on OPEB Plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and geometric real rates of return for each asset class:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Fixed income	25%	(0.25)-1.80%
Domestic equity	30%	4.25-4.50%
International equity	20%	4.50-6.00%
Real estate	10%	3.25%
Private equity	5%	6.25%
Private debt	5%	4.25%
Opportunistic	5%	2.15%
Total	<u>100%</u>	

The discount rate used to measure the collective total OPEB liability as of June 30, 2018 was 7.25%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statute RSA 100-A:16 and that plan member contributions will be made under RSA 100-A:16. Based on those assumptions, the OPEB Plan's fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

Sensitivity of the Town's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the Town's proportionate share of the net OPEB liability calculated using the discount rate of 7.25 percent, as well as what the Town's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

	1% Decrease <u>(6.25%)</u>	Current Discount Rate <u>(7.25%)</u>	1% Increase <u>(8.25%)</u>
Town's proportionate share of the net OPEB liability	\$ 65,005	\$ 62,457	\$ 55,318

NOTE 8—DEFINED BENEFIT PENSION PLAN

Plan Description

The Town contributes to the New Hampshire Retirement System (NHRS), a public employee retirement system that administers a single cost-sharing multiple-employer defined benefit pension plan. The plan provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature.

The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System, 54 Regional Drive, Concord, New Hampshire 03301, or from their website at www.nhrs.org.

Substantially all full-time state and local government employees, public school teachers, permanent firefighters and permanent police officers within the State are eligible and required to participate in the Pension Plan.

The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II. All assets are held in a single trust and are available to pay retirement benefits to all members.

Benefits Provided

Group I members at age 60 or 65 (for members who commence service after July 1, 2011) qualify for a normal service retirement allowance based on years of creditable service and average final salary for the highest of either three or five years, depending on when their service commenced. The yearly pension amount is 1/60 or 1.667% of average final compensation (AFC), multiplied by years of creditable service. At age 65, the yearly pension amount is recalculated at 1/66 or 1.515% of AFC multiplied by years of creditable service.

Group II members vested by January 1, 2012, who are age 60, or members who are at least age 45 with at least 20 years of creditable service, can receive a retirement allowance at a rate of 2.5% of AFC for each

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

year of creditable service, not to exceed 40 years. Members commencing service on or after July 1, 2011 or members who have not attained status as of January 1, 2012 can receive a retirement allowance at age 52.5 with 25 years of service or age 60. The benefit shall be equal to 2% of AFC times creditable service up to 42.5 years. However, a member who commenced service on or after July 1, 2011 shall not receive a retirement allowance until attaining the age of 52.5, but may receive a reduced allowance after age 50 if the member has at least 25 years of creditable service where the allowance shall be reduced, for each month by which the benefit commencement date precedes the month after which the member attains 52.5 years of age by 1/4 of 1%. For Group II members who commenced service prior to July 1, 2011, who have not attained vested status prior to January 1, 2012, benefits are calculated depending on age and years of creditable service as follows:

<u>Years of Creditable Service as of January 1, 2012</u>	<u>Minimum Age</u>	<u>Minimum Service</u>	<u>Benefit Multiplier</u>
At least 3 but less than 10 years	46	21	2.4%
At least 6 but less than 8 years	47	22	2.3%
At least 4 but less than 6 years	48	23	2.2%
Less than 4 years	49	24	2.1%

Members of both groups may qualify for vested deferred allowances, disability allowances and death benefit allowances subject to meeting various eligibility requirements. Benefits are based on AFC or earnable compensation and/or service.

Funding Policy

Covered police officers are required to contribute 11.55% of their covered salary, whereas general employees are required to contribute 7.0% of their covered salary. The Town is required to contribute at an actuarially determined rate. The Town's contribution rates for the covered payroll of police officers and general employees were 25.33% and 11.08%, respectively, for the year ended December 31, 2018. The Town contributed 100% of the employer cost for police officers and general employees of the Town.

Per RSA-100:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contributions to the NHRS for the year ending December 31, 2018 were \$78,487.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2018, the Town reported a liability of \$837,487 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by a roll forward of the actuarial valuation from June 30, 2017. The Town's proportion of the net pension liability was based on actual contributions by the Town during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2018, the Town's proportion was approximately 0.0174 percent, which was an increase of 0.0001 percentage points from its proportion measured as of June 30, 2017.

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

For the year ended December 31, 2018, the Town recognized pension expense of \$52,561. At December 31, 2018, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 6,685	\$ 6,781
Change in assumptions	57,958	
Net difference between projected and actual earnings on pension plan investments		19,380
Changes in proportion and differences between Town contributions and share of contributions	43,167	81,194
Town contributions subsequent to the measurement date	<u>39,392</u>	
Totals	<u>\$ 147,202</u>	<u>\$ 107,355</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to pension is reflected as a decrease to unrestricted net position in the amount of \$39,847. The Town reported \$39,392 as deferred outflows of resources related to pension resulting from Town contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net pension liability in the measurement period ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized as pension expense in the measurement periods as follows:

Year Ending June 30,	
2019	\$ 8,840
2020	10,885
2021	(24,864)
2022	<u>5,594</u>
	<u>\$ 455</u>

Actuarial Assumptions

The total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2017, using the following actuarial assumptions:

Inflation	2.5 percent
Wage inflation	3.25 percent
Salary increases	5.6 percent, average, including inflation
Investment rate of return	7.25 percent, net of pension plan investment expense, including inflation

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

Mortality rates were based on the RP-2014 employee generational mortality tables for males and females, adjusted for mortality improvements using Scale MP-2015, based on the last experience study. Retirement rates were based on a table of rates that are specific to the type of eligibility condition, last updated in 2015 pursuant to an experience study of the period July 1, 2010 – June 30, 2015.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of weighted average long-term expected real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Fixed income	25%	(0.25)-1.80%
Domestic equity	30%	4.25-4.50%
International equity	20%	4.50-6.00%
Real estate	10%	3.25%
Private equity	5%	6.25%
Private debt	5%	4.25%
Opportunistic	5%	2.15%
Total	<u>100%</u>	

Discount Rate

The discount rate used to measure the collective pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer contributions are projected based on the expected payroll of current members only. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the collective pension liability.

Sensitivity of the Town's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.25 percent, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

	<u>1% Decrease (6.25%)</u>	<u>Discount rate (7.25%)</u>	<u>1% Increase (8.25%)</u>
Town's proportionate share of the net pension liability	\$ 1,114,283	\$ 837,487	\$ 605,523

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

NOTE 9—INTERFUND BALANCES AND TRANSFERS

The Town has combined the cash resources of certain governmental funds. For accounting and reporting purposes, that portion of the pooled cash balance is reported in the specific fund as an interfund balance. Interfund balances at December 31, 2018 are as follows:

	Due from			Totals
	General Fund	Permanent Funds	Nonmajor Governmental Funds	
Due to General Fund			\$ 41	\$ 41
Nonmajor Governmental Funds	\$ 87,477	\$ 1,563		89,040
	<u>\$ 87,477</u>	<u>\$ 1,563</u>	<u>\$ 41</u>	<u>\$ 89,081</u>

During the year, several interfund transactions occurred between funds. The transfers were made in accordance with budgetary authorizations. Interfund transfers for the year ended December 31, 2018 are as follows:

	Transfer from		
	Permanent Funds	Nonmajor Governmental Funds	Governmental Totals
Transfer to General Fund	\$ 19,000	\$ 6,223	\$ 25,223
Nonmajor Governmental Funds	1,563		1,563
	<u>\$ 20,563</u>	<u>\$ 6,223</u>	<u>\$ 26,786</u>

NOTE 10—RESTRICTED NET POSITION

Net position are restricted for specific purposes as follows:

Permanent funds - Principal	\$ 1,020,943
Permanent funds - Income	63,698
Cemetery maintenance gifts & donations fund	15,992
Library fund	50,099
Independence Day fund	7,148
Heritage Commission fund	5,710
	<u>\$ 1,163,590</u>

NOTE 11—COMPONENTS OF FUND BALANCE

The Town's fund balance components are comprised as follows:

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

<u>Fund Balances</u>	<u>General Fund</u>	<u>Permanent Funds</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Nonspendable				
Permanent Funds - Principal		\$ 1,020,943		\$ 1,020,943
Restricted for:				
Independence Day Fund			\$ 7,148	7,148
Permanent Funds - Income		63,698		63,698
Cemetery maintenance gifts & donations fund	\$ 15,992			15,992
Library Fund			50,099	50,099
Heritage Commission Fund			5,710	5,710
Committed for:				
Capital Reserve Funds	2,105,766			2,105,766
Expendable Trust Funds	105,129			105,129
Carryforward appropriations	768,523			768,523
Conservation Fund			257,722	257,722
Police Special Details Fund			477	477
Recreation Fund			29,122	29,122
Assigned for:				
Subsequent years' expenditures	6,898			6,898
Conservation Commission	5,310			5,310
Unassigned (deficit)	(64,299)			(64,299)
	<u>\$ 2,943,319</u>	<u>\$ 1,084,641</u>	<u>\$ 350,278</u>	<u>\$ 4,378,238</u>

NOTE 12—PROPERTY TAXES

Taxes are levied on the assessed valuation of all taxable real property as of the prior April 1 (\$349,836,900 as of April 1, 2018) and are due on December 3, 2018. Taxes paid after the due date accrue interest at 12% per annum. Property taxes are recognized as revenue when received in cash or if available to finance current period operations (within sixty days of year-end).

Under State law, the Tax Collector obtains tax liens on properties which have unpaid taxes in the following calendar year after taxes were due for the amount of unpaid taxes, interest and costs. These priority tax liens accrue interest at 18% per annum. If the property is not redeemed within a two year redemption period, the property may be tax deeded to the Town.

In accordance with State law, the Town collects taxes for the Lyme School District and Grafton County, both independent governmental units, which are remitted to them as required by law. The Town also collects State of New Hampshire Education taxes, which are remitted directly to the school district. Total taxes appropriated during the year were \$6,326,276 and \$677,390 for the Lyme School District and Grafton County, respectively. These taxes are not recognized as revenues in these financial statements. The Town bears responsibility for uncollected taxes. At December 31, 2018, the balance of the property tax appropriations due to the school district is \$3,426,276 and has been reported in the General Fund as 'Due to other governments' in these financial statements.

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

NOTE 13—RISK MANAGEMENT

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended December 31, 2018, the Town was a member of and participated in public entity risk pools (Trusts) for property and liability insurance and worker's compensation coverage. Coverage has not been significantly reduced from the prior year and settled claims have not exceeded coverage in any of the past three years.

The Trust agreements permit the Trusts to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Accounting principles generally accepted in the United States of America require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trusts foresee no likelihood of an additional assessment for any of the past years. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information there is no liability at December 31, 2018.

Property and Liability Insurance

The Trust provides certain property and liability insurance coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. As a member of the Trust, the Town shares in contributing to the cost of and receiving benefit from a self-insured pooled risk management program. The program includes a Self-Insured Retention Fund from which is paid up to \$200,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000, up to an aggregate of \$1,200,000. Each property loss is subject to a \$1,000 deductible. All losses over the aggregate are covered by insurance policies.

Worker's Compensation

The Trust provides statutory worker's compensation coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. The Trust is self-sustaining through annual member premiums and provides coverage for the statutorily required workers' compensation benefits and employer's liability coverage up to \$2,000,000. The program includes a Loss Fund from which is paid up to \$500,000 for each and every covered claim.

NOTE 14—CONTINGENT LIABILITIES

Litigation

In the opinion of Town management and legal counsel, any potential claims against the Town, which are not covered by insurance are immaterial and would not affect the financial position of the Town. There are several outstanding legal claims against the Town, some of which may not be covered by insurers. This leaves the Town at some risk to exceed budgeted expenses if claims need to be paid directly by the Town. Town management believes the unexpended fund balance will cover possible uncovered claims.

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

NOTE 15—RESTATEMENT OF NET POSITION

During the year ended December 31, 2018, the Town adopted Governmental Accounting Standards Board (GASB) Statement No. 75 – *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* as it pertains to the cost-sharing multiple employer defined benefit OPEB plan. The impact on net position as of January 1, 2018 is as follows:

Net Position - January 1, 2018 (as previously reported)	\$ 9,498,284
Amount of restatement due to:	
Deferred outflows related to OPEB	2,952
Deferred inflows related to OPEB	(2,188)
OPEB liability	(38,680)
Net Position - January 1, 2018, as restated	<u>\$ 9,460,368</u>

NOTE 16—SUBSEQUENT EVENTS

In March 2019, the Town entered into a promissory note for the purchase of police equipment totaling \$65,000. Yearly payments are \$14,077 at 3.00% interest through December 2023.

In March 2019, the Town entered into a promissory note for the purchase of fire equipment totaling \$518,000. Yearly payments are \$82,466 at 3.00% interest through December 2025.

In July 2019, the Town entered into a tax anticipation note for \$3,000,000 that was due on December 31, 2019, with an interest rate of 3.15%. A total of \$2,302,000 has been drawn down to date.

In November 2019, the Town entered into a settlement agreement with a utility company for an appeal of property tax assessments for the tax years 2014-2017. The settlement resulted in the Town paying either a refund or a future property tax credit totaling \$82,964 in six semi-annual installments of approximately \$13,827 beginning December 2019.

SCHEDULE 1
TOWN OF LYME, NEW HAMPSHIRE
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Budgetary Basis) - General Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget -</u>
				<u>Favorable</u>
				<u>(Unfavorable)</u>
Revenues:				
Taxes	\$ 2,510,618	\$ 2,510,618	\$ 2,540,397	\$ 29,779
Licenses and permits	424,150	424,150	428,566	4,416
Intergovernmental	193,456	193,456	187,280	(6,176)
Charges for services	59,950	59,950	73,887	13,937
Interest income	4,100	4,100	5,414	1,314
Miscellaneous	32,069	32,069	59,880	27,811
Total Revenues	<u>3,224,343</u>	<u>3,224,343</u>	<u>3,295,424</u>	<u>71,081</u>
Expenditures:				
Current Operations:				
General government	655,936	655,936	682,694	(26,758)
Public safety	344,818	344,818	355,557	(10,739)
Highways and streets	768,440	759,715	748,226	11,489
Sanitation	101,300	101,300	107,742	(6,442)
Health and welfare	58,039	58,039	48,285	9,754
Culture and recreation	234,481	234,481	241,179	(6,698)
Capital outlay	1,944,659	1,184,861	1,149,512	35,349
Debt service:				
Principal retirement	72,683	72,683	72,684	(1)
Interest and fiscal charges	40,615	40,615	41,289	(674)
Total Expenditures	<u>4,220,971</u>	<u>3,452,448</u>	<u>3,447,168</u>	<u>5,280</u>
Excess revenues over (under) expenditures	<u>(996,628)</u>	<u>(228,105)</u>	<u>(151,744)</u>	<u>76,361</u>
Other financing sources (uses):				
Transfers in	206,723	206,723	170,834	(35,889)
Transfers out	(469,500)	(469,500)	(469,500)	
Total other financing sources (uses)	<u>(262,777)</u>	<u>(262,777)</u>	<u>(298,666)</u>	<u>(35,889)</u>
Net change in fund balance	(1,259,405)	(490,882)	(450,410)	40,472
Fund balance at beginning of year				
- Budgetary Basis	<u>1,666,310</u>	<u>1,666,310</u>	<u>1,666,310</u>	<u>-</u>
Fund balance at end of year				
- Budgetary Basis	<u>\$ 406,905</u>	<u>\$ 1,175,428</u>	<u>\$ 1,215,900</u>	<u>\$ 40,472</u>

See accompanying notes to the required supplementary information

SCHEDULE 2

TOWN OF LYME, NEW HAMPSHIRE

Schedule of Changes in the Town's Proportionate Share of the Net OPEB Liability

For the Year Ended December 31, 2018

Measurement Period Ended	Cost-Sharing Multiple Employer Plan Information Only				
	Town's Proportion of the Net OPEB Liability	Town's Proportionate Share of the Net OPEB Liability	Town's Covered Payroll	Town's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
June 30, 2018	0.01364141%	\$ 62,457	\$ 511,152	12.22%	7.53%
June 30, 2017	0.00845958%	\$ 38,680	\$ 432,677	8.94%	7.91%
June 30, 2016	0.00988020%	\$ 47,831	\$ 476,496	10.04%	5.21%

See accompanying notes to the required supplementary information

SCHEDULE 3
TOWN OF LYME, NEW HAMPSHIRE
Schedule of Town OPEB Contributions
For the Year Ended December 31, 2018

Cost-Sharing Multiple Employer Plan Information Only					
<u>Year Ended</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Town's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
December 31, 2018	\$ 6,228	\$ (6,228)	\$ -	\$ 553,799	1.12%
December 31, 2017	\$ 5,434	\$ (5,434)	\$ -	\$ 453,041	1.20%
December 31, 2016	\$ 5,300	\$ (5,300)	\$ -	\$ 443,719	1.19%

See accompanying notes to the required supplementary information

SCHEDULE 4

TOWN OF LYME, NEW HAMPSHIRE

Schedule of Changes in the Town's Proportionate Share of the Net Pension Liability

For the Year Ended December 31, 2018

<u>Measurement Period Ended</u>	<u>Town's Proportion of the Net Pension Liability</u>	<u>Town's Proportionate Share of the Net Pension Liability</u>	<u>Town's Covered Payroll</u>	<u>Town's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
June 30, 2018	0.01739256%	\$ 837,487	\$ 511,152	163.84%	64.73%
June 30, 2017	0.01618891%	\$ 796,169	\$ 432,677	184.01%	62.66%
June 30, 2016	0.01839091%	\$ 977,954	\$ 476,496	205.24%	58.30%
June 30, 2015	0.01895269%	\$ 750,816	\$ 484,773	154.88%	65.47%
June 30, 2014	0.01940923%	\$ 728,542	\$ 482,497	150.99%	66.32%
June 30, 2013	0.02130674%	\$ 916,996	\$ 526,013	174.33%	59.81%

See accompanying notes to the required supplementary information

SCHEDULE 5
TOWN OF LYME, NEW HAMPSHIRE
Schedule of Town Pension Contributions
For the Year Ended December 31, 2018

<u>Year Ended</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Town's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
December 31, 2018	\$ 78,487	\$ (78,487)	\$ -	\$ 553,799	14.17%
December 31, 2017	\$ 64,121	\$ (64,121)	\$ -	\$ 453,041	14.15%
December 31, 2016	\$ 61,171	\$ (61,171)	\$ -	\$ 443,719	13.79%
December 31, 2015	\$ 64,578	\$ (64,578)	\$ -	\$ 479,917	13.46%
December 31, 2014	\$ 58,322	\$ (58,322)	\$ -	\$ 445,607	13.09%
December 31, 2013	\$ 61,170	\$ (61,170)	\$ -	\$ 530,210	11.54%

See accompanying notes to the required supplementary information

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2018

NOTE 1—BUDGET TO ACTUAL RECONCILIATION

Amounts recorded as budgetary amounts in the Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis) – General Fund (Schedule 1) are reported on the basis budgeted by the Town. Those amounts differ from those reported in conformity with accounting principles generally accepted in the United States of America in the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds (Exhibit D). Property tax budgetary revenues are recognized when levied rather than when susceptible to accrual. Budgetary revenues and expenditures were adjusted for non-budgetary revenues and expenditures, and budgetary transfers in and out.

	Revenues and Other Financing <u>Sources</u>	Expenditures and Other Financing <u>Uses</u>
Per Exhibit D	\$ 3,362,179	\$ 3,596,281
Difference in property taxes meeting susceptible to accrual criteria	(4,349)	
Non-budgetary revenues and expenditures	(37,183)	(149,113)
Budgetary transfers in and out	<u>145,611</u>	<u>469,500</u>
Per Schedule 1	<u>\$ 3,466,258</u>	<u>\$ 3,916,668</u>

NOTE 2—BUDGETARY FUND BALANCES

The components of the budgetary fund balance for the General Fund are as follows:

<i>Restricted:</i>	
Cemetery Gifts and Donations	\$ 15,992
<i>Committed:</i>	
Carryforward appropriations	768,523
<i>Assigned:</i>	
Subsequent years' expenditures	6,898
Conservation commission	5,310
<i>Unassigned:</i>	
Unassigned - General operations	<u>419,177</u>
	<u>\$ 1,215,900</u>

TOWN OF LYME, NEW HAMPSHIRE

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)

For the Year Ended December 31, 2018

NOTE 3—SCHEDULE OF CHANGES IN THE TOWN'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY AND SCHEDULE OF TOWN OPEB CONTRIBUTIONS

In accordance with GASB Statement #75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, the Town is required to disclose historical information for each of the prior ten years within a schedule of changes in the Town's proportionate share of the net OPEB liability, and schedule of Town OPEB contributions. The Town implemented the provisions of GASB Statement #75 during the year ended December 31, 2018. Accordingly, the historic information has only been presented for those years which information was readily available. Additional disclosures will be made in future years as additional information becomes available.

NOTE 4—SCHEDULE OF CHANGES IN THE TOWN'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY AND SCHEDULE OF TOWN PENSION CONTRIBUTIONS

In accordance with GASB Statement #68, *Accounting and Financial Reporting for Pensions*, the Town is required to disclose historical information for each of the prior ten years within a schedule of changes in the Town's proportionate share of the net pension liability, and schedule of Town pension contributions. The Town implemented the provisions of GASB Statement #68 during the year ended December 31, 2015. Accordingly, the historic information has only been presented for those years which information was readily available. Additional disclosures will be made in future years as the information becomes available.

Changes in Assumptions

For the June 30, 2015 actuarial valuation, the New Hampshire Retirement System reduced its assumption for the investment rate of return from 7.75% to 7.25%, decreased the price inflation from 3.0% to 2.5%, decreased the wage inflation from 3.75% to 3.25%, decreased the salary increases from 5.8% to 5.6%, and changed the mortality table from the RP-2000 projected to 2020 with Scale AA to the RP-2014 employee generational mortality table for males and females, adjusted for mortality improvements using Scale MP-2015.

SCHEDULE A
TOWN OF LYME, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Special Revenue Funds
December 31, 2018

	Police Special Detail Fund	Independence Day Fund	Converse Free Library Fund	Conservation Fund	Recreation Revolving Fund	Heritage Commission Fund	Total Nonmajor Special Revenue Funds
ASSETS							
Cash and cash equivalents			\$ 14,862	\$ 212,225			\$ 227,087
Investments			33,674				33,674
Accounts receivable	\$ 518	\$ 7,148	1,563	45,497	\$ 29,122	\$ 5,710	518
Due from other funds		7,148	50,099	257,722	29,122	5,710	89,040
Total Assets	518						350,319
DEFERRED OUTFLOWS OF RESOURCES							
Total Deferred Outflows of Resources	-	-	-	-	-	-	-
Total Assets and Deferred Outflows of Resources	518	7,148	50,099	257,722	29,122	5,710	350,319
LIABILITIES							
Due to other funds	\$ 41						\$ 41
Total Liabilities	41	-	-	-	-	-	41
DEFERRED INFLOWS OF RESOURCES							
Total Deferred Inflows of Resources	-	-	-	-	-	-	-
FUND BALANCES							
Restricted		7,148	50,099			5,710	62,957
Committed	477			257,722	29,122		287,321
Total Fund Balances	477	7,148	50,099	257,722	29,122	5,710	350,278
Total Liabilities, Deferred Inflows of Resources and Fund Balances	518	7,148	50,099	257,722	29,122	5,710	350,319

SCHEDULE B
TOWN OF LYME, NEW HAMPSHIRE
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds - All Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

	Police Special Detail Fund	Independence Day Fund	Converse Free Library Fund	Conservation Fund	Recreation Revolving Fund	Heritage Commission Fund	Total Nonmajor Special Revenue Funds
Revenues:							
Taxes	\$ 1,821			\$ 44,118	\$ 19,557		\$ 44,118
Charges for services			\$ 77	533			21,378
Interest and investment income		\$ 4,696	23,384	200			610
Miscellaneous		4,696	23,461	44,851	19,557	\$ -	28,280
Total Revenues	1,821						94,386
Expenditures:							
Current operations:							
Public safety	1,344						1,344
Culture and recreation		5,134	24,166		14,249		43,549
Conservation		5,134	24,166	540	14,249	-	540
Total Expenditures	1,344						45,433
Excess revenues over (under) expenditures	477	(438)	(705)	44,311	5,308	-	48,953
Other financing sources (uses):							
Transfers in			1,563				1,563
Transfers out				(6,223)			(6,223)
Total other financing sources (uses)	-	-	1,563	(6,223)	-	-	(4,660)
Net change in fund balances	477	(438)	858	38,088	5,308	-	44,293
Fund balances at beginning of year	-	7,586	49,241	219,634	23,814	5,710	305,985
Fund balances at end of year	\$ 477	\$ 7,148	\$ 50,099	\$ 257,722	\$ 29,122	\$ 5,710	\$ 350,278



New Hampshire
Department of
Revenue Administration

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Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
General Government			
4130-4139	Executive	\$136,486	\$162,810
4140-4149	Election, Registration, and Vital Statistics	\$100,426	\$95,211
4150-4151	Financial Administration	\$45,107	\$41,628
4152	Revaluation of Property	\$32,460	\$24,431
4153	Legal Expense	\$55,000	\$66,449
4155-4159	Personnel Administration	\$48,377	\$50,099
4191-4193	Planning and Zoning	\$92,145	\$92,548
4194	General Government Buildings	\$58,777	\$84,576
<i>Explanation: Includes \$16,018 of agents to expend funds</i>			
4195	Cemeteries	\$32,998	\$30,855
4196	Insurance	\$48,860	\$42,972
4197	Advertising and Regional Association	\$3,800	\$2,521
4199	Other General Government	\$1,500	\$14,990
General Government Subtotal		\$655,936	\$709,090
Public Safety			
4210-4214	Police	\$204,667	\$207,627
4215-4219	Ambulance	\$61,000	\$69,046
4220-4229	Fire	\$47,659	\$48,206
4240-4249	Building Inspection	\$0	\$0
4290-4298	Emergency Management	\$3,373	\$3,674
4299	Other (Including Communications)	\$28,119	\$29,285
Public Safety Subtotal		\$344,818	\$357,838
Airport/Aviation Center			
4301-4309	Airport Operations	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0
Highways and Streets			
4311	Administration	\$0	\$0
4312	Highways and Streets	\$1,324,429	\$1,169,185
4313	Bridges	\$0	\$126,396
<i>Explanation: Agents to expend funds</i>			
4316	Street Lighting	\$3,550	\$2,932
4319	Other	\$0	\$0
Highways and Streets Subtotal		\$1,327,979	\$1,298,513



New Hampshire
Department of
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Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
Sanitation			
4321	Administration	\$0	\$0
4323	Solid Waste Collection	\$50,800	\$46,654
4324	Solid Waste Disposal	\$50,500	\$61,586
4325	Solid Waste Cleanup	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$0	\$0
4329	Other Sanitation	\$0	\$0
Sanitation Subtotal		\$101,300	\$108,240
Water Distribution and Treatment			
4331	Administration	\$0	\$0
4332	Water Services	\$0	\$0
4335-4339	Water Treatment, Conservation and Other	\$0	\$0
Water Distribution and Treatment Subtotal		\$0	\$0
Electric			
4351-4352	Administration and Generation	\$0	\$0
4353	Purchase Costs	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0
4359	Other Electric Costs	\$0	\$0
Electric Subtotal		\$0	\$0
Health			
4411	Administration	\$0	\$0
4414	Pest Control	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	\$22,654	\$22,095
Health Subtotal		\$22,654	\$22,095
Welfare			
4441-4442	Administration and Direct Assistance	\$8,600	\$12,873
<i>Explanation: Includes \$4,273 of agents to expend</i>			
4444	Intergovernmental Welfare Payments	\$0	\$0
4445-4449	Vendor Payments and Other	\$0	\$0
Welfare Subtotal		\$8,600	\$12,873
Culture and Recreation			
4520-4529	Parks and Recreation	\$70,602	\$84,750
<i>Explanation: Includes \$2,427 of agents to expend funds</i>			
4550-4559	Library	\$160,829	\$156,270
4583	Patriotic Purposes	\$950	\$1,062
4589	Other Culture and Recreation	\$7,584	\$5,114
Culture and Recreation Subtotal		\$239,965	\$247,196



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
Conservation and Development			
4611-4612	Administration and Purchasing of Natural Resources	\$2,100	\$1,524
4619	Other Conservation	\$26,785	\$17,590
4631-4632	Redevelopment and Housing	\$0	\$0
4651-4659	Economic Development	\$0	\$0
Conservation and Development Subtotal		\$28,885	\$19,114
Debt Service			
4711	Long Term Bonds and Notes - Principal	\$72,683	\$72,684
4721	Long Term Bonds and Notes - Interest	\$30,615	\$30,797
4723	Tax Anticipation Notes - Interest	\$10,000	\$10,492
4790-4799	Other Debt Service	\$0	\$0
Debt Service Subtotal		\$113,298	\$113,973
Capital Outlay			
4901	Land	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$199,581	\$163,691
4903	Buildings	\$0	\$0
4909	Improvements Other than Buildings	\$0	\$569,277
<i>Explanation: Prior year carryforward appropriation expenditures</i>			
Capital Outlay Subtotal		\$199,581	\$732,968
Operating Transfers Out			
4912	To Special Revenue Fund	\$0	\$0
4913	To Capital Projects Fund	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0
4914E	To Proprietary Fund - Electric	\$0	\$0
4914O	To Proprietary Fund - Other	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$0	\$0
4914W	To Proprietary Fund - Water	\$0	\$0
4915	To Capital Reserve Fund	\$459,500	\$459,500
4916	To Expendable Trusts/Fiduciary Funds	\$10,000	\$10,000
4917	To Health Maintenance Trust Funds	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0
Operating Transfers Out Subtotal		\$469,500	\$469,500
Payments to Other Governments			
4931	Taxes Assessed for County	\$0	\$677,390
4932	Taxes Assessed for Village District	\$0	\$0
4933	Taxes Assessed for Local Education	\$0	\$5,530,746
4934	Taxes Assessed for State Education	\$0	\$795,530
4939	Payments to Other Governments	\$0	\$0
Payments to Other Governments Subtotal			\$7,003,666



New Hampshire
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Expenditures

Total Before Payments to Other Governments	\$3,512,516	\$4,091,400
Plus Payments to Other Governments		\$7,003,666
Plus Commitments to Other Governments from Tax Rate	\$7,003,666	
Less Proprietary/Special Funds	\$7,584	\$5,114
Total General Fund Expenditures	\$10,508,598	\$11,089,952



New Hampshire
Department of
Revenue Administration

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Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
Taxes			
3110	Property Taxes	\$0	\$9,459,567
3120	Land Use Change Tax - General Fund	\$0	\$0
3121	Land Use Change Taxes (Conservation)	\$0	\$0
3180	Resident Tax	\$0	\$0
3185	Yield Tax	\$22,118	\$31,459
3186	Payment in Lieu of Taxes	\$4,755	\$4,755
3187	Excavation Tax	\$0	\$0
3189	Other Taxes	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	\$33,700	\$48,282
9991	Inventory Penalties	\$0	\$0
Taxes Subtotal		\$60,573	\$9,544,063
Licenses, Permits, and Fees			
3210	Business Licenses and Permits	\$0	\$0
3220	Motor Vehicle Permit Fees	\$400,000	\$401,401
3230	Building Permits	\$6,700	\$8,329
3290	Other Licenses, Permits, and Fees	\$17,450	\$18,835
3311-3319	From Federal Government	\$0	\$0
Licenses, Permits, and Fees Subtotal		\$424,150	\$428,565
State Sources			
3351	Shared Revenues	\$0	\$0
3352	Meals and Rooms Tax Distribution	\$87,979	\$87,979
3353	Highway Block Grant	\$98,781	\$98,725
3354	Water Pollution Grant	\$0	\$0
3355	Housing and Community Development	\$0	\$0
3356	State and Federal Forest Land Reimbursement	\$0	\$0
3357	Flood Control Reimbursement	\$0	\$0
3359	Other (Including Railroad Tax)	\$6,696	\$4,975
3379	From Other Governments	\$0	\$0
State Sources Subtotal		\$193,456	\$191,679
Charges for Services			
3401-3406	Income from Departments	\$59,950	\$73,887
3409	Other Charges	\$0	\$0
Charges for Services Subtotal		\$59,950	\$73,887
Miscellaneous Revenues			
3501	Sale of Municipal Property	\$0	\$0
3502	Interest on Investments	\$4,100	\$5,414
3503-3509	Other	\$32,069	\$55,481
Miscellaneous Revenues Subtotal		\$36,169	\$60,895



New Hampshire
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Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
Interfund Operating Transfers In			
3912	From Special Revenue Funds	\$7,584	\$4,696
3913	From Capital Projects Funds	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)	\$0	\$0
3915	From Capital Reserve Funds	\$181,500	\$294,725
<i>Explanation: Includes \$149,114 of agents to expend funds</i>			
3916	From Trust and Fiduciary Funds	\$19,000	\$19,000
3917	From Conservation Funds	\$6,223	\$6,223
Interfund Operating Transfers In Subtotal		\$214,307	\$324,644
Other Financing Sources			
3934	Proceeds from Long Term Bonds and Notes	\$0	\$0
Other Financing Sources Subtotal		\$0	\$0
Less Proprietary/Special Funds		\$7,584	\$4,696
Plus Property Tax Commitment from Tax Rate		\$9,496,788	
Total General Fund Revenues		\$10,477,809	\$10,619,037



Balance Sheet

Account	Description	Starting Balance	Ending Balance
Current Assets			
1010	Cash and Equivalents	\$5,117,351	\$4,287,017
1030	Investments	\$0	\$0
1080	Tax Receivable	\$429,538	\$392,507
1110	Tax Liens Receivable	\$199,702	\$198,095
1150	Accounts Receivable	\$0	\$0
1260	Due from Other Governments	\$4,511	\$0
1310	Due from Other Funds	\$790	\$831
1400	Other Current Assets	\$0	\$0
1670	Tax Deeded Property (Subject to Resale)	\$0	\$0
Current Assets Subtotal		\$5,751,892	\$4,878,450
Current Liabilities			
2020	Warrants and Accounts Payable	\$70,860	\$160,897
2030	Compensated Absences Payable	\$29,595	\$29,595
2050	Contracts Payable	\$0	\$0
2070	Due to Other Governments	\$0	\$0
2075	Due to School Districts	\$3,351,717	\$3,426,276
2080	Due to Other Funds	\$44,583	\$56,269
2220	Deferred Revenue	\$588,828	\$10,019
2230	Notes Payable - Current	\$0	\$0
2270	Other Payable	\$0	\$0
Current Liabilities Subtotal		\$4,085,583	\$3,683,056
Fund Equity			
2440	Non-spendable Fund Balance	\$0	\$0
2450	Restricted Fund Balance	\$99,383	\$15,992
2460	Committed Fund Balance	\$897,499	\$768,523
2490	Assigned Fund Balance	\$19,176	\$12,208
2530	Unassigned Fund Balance	\$650,251	\$398,671
Fund Equity Subtotal		\$1,666,309	\$1,195,394



New Hampshire
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Tax Commitment

Source	County	Village	Local Education	State Education	Other	Property Tax
MS-535	\$677,390	\$0	\$5,530,746	\$795,530	\$0	\$9,459,567
Commitment	\$677,390	\$0	\$5,530,746	\$795,530		\$9,496,788
Difference	\$0	\$0	\$0	\$0		(\$37,221)

General Fund Balance Sheet Reconciliation

Total Revenues	\$10,619,037
Total Expenditures	\$11,089,952
Change	(\$470,915)
Ending Fund Equity	\$1,195,394
Beginning Fund Equity	\$1,666,309
Change	(\$470,915)



Long Term Debt

Description (Purpose)	Original Obligation	Annual Installment	Rate	Final Payment	Start of Year	Issued	Retired	End of Year
Highway Garage (General)	\$508,900	\$25,000	3%-5%	2024	\$175,000	\$0	\$25,000	\$150,000
Municipal Building (General)	\$899,420	\$45,000	4%-5.29%	2028	\$495,000	\$0	\$45,000	\$450,000
Solar project (General)	\$29,313	\$3,237	2%	2027	\$28,871	\$0	\$2,684	\$26,187
	\$1,437,633				\$698,871	\$0	\$72,684	\$626,187

February 5, 2020

Board of Selectmen
Town of Lyme
PO Box 126
Lyme, NH 03768

Dear Members of the Board:

We expect to complete the fieldwork in connection with the audit of the Town of Lyme's December 31, 2019 financial statements by May 15, 2020. Unless we encounter circumstances beyond our control, the completed reports will be available no later than July 31, 2020.

Very truly yours,

Vachon Clukay & Company PC

NEW HAMPSHIRE MUNICIPAL BOND BANK

2004 SERIES B

20 YEAR DEBT SCHEDULE FOR HIGHWAY FACILITY

BOND DATED 8/15/2004

AMOUNT OF LOAN

PREMIUM

TOTAL RECEIVED

\$508,900.00

\$21,100.00

\$530,000.00

BOND PAYMENT SCHEDULE FOR PUBLIC WORKS FACILITY - LOAN DATE 2004

DEBT YEAR	PERIOD	PRINCIPAL OUT- STANDING	PRINCIPAL	RATE	INTEREST	Less 2010 refunding	YEAR ENDING PAYMENT	PAYMENTS
1	8/15/2005	\$508,900.00	\$28,900.00	3.00%	\$26,003.57		\$54,903.57	\$54,903.57
2	8/15/2006	\$480,000.00	\$30,000.00	4.00%	\$23,575.00		\$53,575.00	\$53,575.00
3	8/15/2007	\$450,000.00	\$25,000.00	5.00%	\$22,375.00		\$47,375.00	\$47,375.00
4	8/15/2008	\$425,000.00	\$25,000.00	5.00%	\$21,125.00		\$46,125.00	\$46,125.00
5	8/15/2009	\$400,000.00	\$25,000.00	5.00%	\$19,875.00		\$44,875.00	\$44,875.00
6	8/15/2010	\$375,000.00	\$25,000.00	5.00%	\$18,625.00		\$43,625.00	\$43,625.00
7	8/15/2011	\$350,000.00	\$25,000.00	5.00%	\$17,375.00	-\$438.00	\$41,937.00	\$41,937.00
8	8/15/2012	\$325,000.00	\$25,000.00	5.00%	\$16,125.00	-\$438.00	\$40,687.00	\$40,687.00
9	8/15/2013	\$300,000.00	\$25,000.00	5.00%	\$14,875.00	-\$438.00	\$39,437.00	\$39,437.00
10	8/15/2014	\$275,000.00	\$25,000.00	5.00%	\$13,625.00	-\$938.00	\$37,687.00	\$37,687.00
11	8/15/2015	\$250,000.00	\$25,000.00	5.00%	\$11,437.00	-\$938.00	\$36,437.00	\$36,437.00
12	8/15/2016	\$225,000.00	\$25,000.00	5.00%	\$11,125.00	-\$438.00	\$35,687.00	\$35,687.00
13	8/15/2017	\$200,000.00	\$25,000.00	5.00%	\$9,875.00	-\$438.00	\$34,263.00	\$34,263.00
14	8/15/2018	\$175,000.00	\$25,000.00	5.00%	\$8,625.00	-\$612.00	\$33,013.00	\$33,013.00
15	8/15/2019	\$150,000.00	\$25,000.00	4.75%	\$7,375.00	-\$612.00	\$31,763.00	\$31,763.00
16	8/15/2020	\$125,000.00	\$25,000.00	4.75%	\$6,187.50		\$31,187.50	
17	8/15/2021	\$100,000.00	\$25,000.00	5.00%	\$5,000.00		\$30,000.00	
18	8/15/2022	\$75,000.00	\$25,000.00	5.00%	\$3,750.00		\$28,750.00	
19	8/15/2023	\$50,000.00	\$25,000.00	5.00%	\$2,500.00		\$27,500.00	
20	8/15/2024	\$25,000.00	\$25,000.00	5.00%	\$1,250.00		\$26,250.00	
TOTALS			\$508,900.00		\$260,703.07	-\$4,464.00	\$765,077.07	

NEW HAMPSHIRE MUNICIPAL BOND BANK

2008 SERIES A	AMOUNT OF LOAN	\$899,420.00
20 YEAR DEBT SCHEDULE FOR TOWN OFFICES	PREMIUM	\$25,580.00
BOND DATED 8/15/2008	TOTAL RECEIVED	\$925,000.00

BOND PAYMENT SCHEDULE FOR TOWN OFFICES - LOAN DATE 2008

DEBT YEAR	PERIOD	PRINCIPAL OUT- STANDING	PRINCIPAL	RATE	INTEREST	YEAR ENDING PAYMENT	PAYMENTS
1	8/15/2009	\$899,420.00	\$44,420.00	4.00%	\$45,201.25	\$89,621.25	\$89,621.25
2	8/15/2010	\$855,000.00	\$45,000.00	4.00%	\$40,162.50	\$85,162.50	\$85,162.50
3	8/15/2011	\$810,000.00	\$45,000.00	5.00%	\$38,362.50	\$83,362.50	\$83,362.50
4	8/15/2012	\$765,000.00	\$45,000.00	5.00%	\$36,112.50	\$81,112.50	\$81,112.50
5	8/15/2013	\$720,000.00	\$45,000.00	5.00%	\$33,862.50	\$78,862.50	\$78,862.50
6	8/15/2014	\$675,000.00	\$45,000.00	5.25%	\$31,500.00	\$76,500.00	\$76,500.00
7	8/15/2015	\$630,000.00	\$45,000.00	5.25%	\$29,137.50	\$74,137.50	\$74,137.50
8	8/15/2016	\$585,000.00	\$45,000.00	5.25%	\$26,775.00	\$71,775.00	\$71,775.00
9	8/15/2017	\$540,000.00	\$45,000.00	5.25%	\$24,412.50	\$69,412.50	\$69,412.50
10	8/15/2018	\$495,000.00	\$45,000.00	5.25%	\$22,050.00	\$67,050.00	\$67,050.00
11	8/15/2019	\$450,000.00	\$45,000.00	5.00%	\$19,687.50	\$64,687.50	\$64,687.50
12	8/15/2020	\$405,000.00	\$45,000.00	4.13%	\$17,437.50	\$62,437.50	
13	8/15/2021	\$360,000.00	\$45,000.00	4.13%	\$15,581.26	\$60,581.26	
14	8/15/2022	\$315,000.00	\$45,000.00	4.25%	\$13,725.00	\$58,725.00	
15	8/15/2023	\$270,000.00	\$45,000.00	4.25%	\$11,812.50	\$56,812.50	
16	8/15/2024	\$225,000.00	\$45,000.00	4.25%	\$9,900.00	\$54,900.00	
17	8/15/2025	\$180,000.00	\$45,000.00	4.38%	\$7,987.50	\$52,987.50	
18	8/15/2026	\$135,000.00	\$45,000.00	4.38%	\$6,018.76	\$51,018.76	
19	8/15/2027	\$90,000.00	\$45,000.00	4.50%	\$4,050.00	\$49,050.00	
20	8/15/2028	\$45,000.00	\$45,000.00	4.50%	\$2,025.00	\$47,025.00	
TOTALS			\$899,420.00		\$435,801.27	\$1,335,221.27	

SCHEDULE OF LYME PROPERTY - 2019

BUILDINGS with LAND:

	Description	Parcel Address	Map #	Lot #	Acreage	Assessment
	Library	38 Union Street	201	38	0.44	\$859,500
	Jail	2 Pleasant Street	201	94.100	0.07	\$23,100
	Fire Station	44 High Street	201	103	1.28	\$270,300
	Town Garage	24 High Street	201	110.1000	3.47	\$753,000
	Town Office/Police Building	1 High Street	201	120	3.11	\$1,299,500
	Post Pond Recreation Area	111 Orford Road	407	5.1000	11.80	\$321,300
	Lyme Center Academy Building	183 Dorchester Road	409	18	1.30	\$648,300

CEMETERIES:

	Description	Parcel Address	Map #	Lot #	Acreage	Assessment
	Old Lyme Cemetery & Tomb	1 Pleasant Street	201	78	3.70	\$341,700
	Highland Cemetery	24 High Street	201	110.2000	6.57	\$192,000
	Gilbert Cemetery	240 River Road	402	72	58.00	\$255,600
	Porter Cemetery	597 River Road	405	25	0.36	\$11,900
	Beal Cemetery	517 Dorchester Road	420	5	0.57	\$9,200
	Tinkhamtown Cemetery	Location Unknown				

LAND (VACANT):

	Description	Parcel Address	Map #	Lot #	Acreage	Assessment
	Lyme Plain Common	1 On The Common	201	28	1.40	\$24,000
	Big Rock Nature Preserve	18 Market Street	201	31.2000	9.99	\$37,300
	Big Rock Nature Preserve	20 Union Street	201	47	12.82	\$87,400
	Little Common	39 Union Street	201	59	0.38	\$16,400
	Land Under Horsesheds	6 John Tomson Way	201	93.100	0.16	\$33,700
	Land on Wilmott Way	30 Wilmott Way	401	62	1.30	\$9,000
	Land on Hewes Brook	39 Shoestrap Road	402	39	1.80	\$12,100
	Hewes Brook Nature Preserve	111 River Road	402	89	1.00	\$23,100
	Land on Orford Road	263 Orford Road	406	1	8.80	\$30,000
	Lyme Town Forest	85 Orfordville Road	406	30	372.00	\$521,100
	Land adjoining Post Pond	105 Orford Road	407	4	2.2	\$37,000
	Chaffee Wildlife Sanctuary	115 Orford Road	407	5.2000	21.02	\$114,900
	Land on Mud Turtle Pond Road	36 Mud Turtle Pond Road	407	77	70.00	\$226,900
	Land on Post Pond Lane	92 Post Pond Lane	408	12	19.60	\$104,600
	Junction of Franklin/Acorn Hill Rds.	171 Acorn Hill Road	408	68	0.04	\$400
	Land on Canaan Ledge Lane	17 Canaan Ledge Lane	413	19	2.70	\$18,100
	Land on Canaan Ledge Lane	25 Canaan Ledge Lane	413	20	16.00	\$68,300
	Land on Dorchester Road	379 Dorchester Road	414	39	0.54	\$4,500
	Trout Pond Forest	4 Trout Pond Lane	415	3	385.40	\$396,800
	Reservoir Pond Access	637 Dorchester Road	421	1	0.37	\$70,600

SUMMARY	Acreage	Assessment
Buildings w/Land	21.47	\$4,175,000
Cemeteries	69.20	\$810,400
Land (Vacant)	927.52	\$1,836,200
GRAND TOTALS:	1018.19	\$6,821,600



Lyme
Summary Inventory of Valuation

Reports Required: RSA 21-J:34 as amended, provides for certification of valuations, appropriations, estimated revenues and such other information as the Department of Revenue Administration may require upon reports prescribed for that purpose.

Note: The values and figures provided represent the detailed values that are used in the city/towns tax assessments and sworn to uphold under Oath per RSA 75:7.

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>

Assessor
Todd Haywood (Granite Hill Municipal Services)

Municipal Officials		
Name	Position	Signature
Kevin Sahr	Chairman	<i>Kevin Sahr</i>
Judith Lee Shelnutt Brotman	Vice-Chair	<i>Judith Lee Shelnutt Brotman</i>
Ben Kilham	Member	<i>Ben Kilham</i>

Preparer		
Name	Phone	Email
Dina Cutting	6037954639	dina@lymenh.gov

Preparer's Signature



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Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	26,203.33	\$2,489,100	
1B	Conservation Restriction Assessment RSA 79-B	117.88	\$15,900	
1C	Discretionary Easements RSA 79-C	0.00	\$0	
1D	Discretionary Preservation Easements RSA 79-D	4.61	\$19,500	
1E	Taxation of Land Under Farm Structures RSA 79-F	0.00	\$0	
1F	Residential Land	2,285.27	\$121,206,600	
1G	Commercial/Industrial Land	86.09	\$5,659,400	
1H	Total of Taxable Land	28,697.18	\$129,390,500	
1I	Tax Exempt and Non-Taxable Land	5,252.02	\$13,938,200	
Buildings Value Only		Structures	Valuation	
2A	Residential		\$206,618,700	
2B	Manufactured Housing RSA 674:31		\$1,047,000	
2C	Commercial/Industrial		\$12,185,400	
2D	Discretionary Preservation Easements RSA 79-D	10	\$71,500	
2E	Taxation of Farm Structures RSA 79-F	0	\$0	
2F	Total of Taxable Buildings		\$219,922,600	
2G	Tax Exempt and Non-Taxable Buildings		\$16,991,400	
Utilities & Timber			Valuation	
3A	Utilities		\$5,745,700	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5			
5	Valuation before Exemption		\$355,058,800	
Exemptions		Total Granted	Valuation	
6	Certain Disabled Veterans RSA 72:36-a			
7	Improvements to Assist the Deaf RSA 72:38-b V			
8	Improvements to Assist Persons with Disabilities RSA 72:37-a			
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV			
10A	Non-Utility Water & Air Pollution Control Exemption RSA 72:12			
10B	Utility Water & Air Polution Control Exemption RSA 72:12-a			
11	Modified Assessed Value of All Properties		\$355,058,800	
Optional Exemptions		Amount Per	Total Grant	Valuation
12	Blind Exemption RSA 72:37		0	\$0
13	Elderly Exemption RSA 72:39-a,b		20	\$3,745,000
14	Deaf Exemption RSA 72:38-b			
15	Disabled Exemption RSA 72:37-b	\$135,000	6	\$810,000
16	Wood Heating Energy Systems Exemption RSA 72:70			
17	Solar Energy Systems Exemption RSA 72:62		51	\$735,000
18	Wind Powered Energy Systems Exemption RSA 72:66			
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23			
20	Total Dollar Amount of Exemptions			\$5,290,000
21A	Net Valuation			\$349,768,800
21B	Less TIF Retained Value			\$0
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$349,768,800
21D	Less Commercial/Industrial Construction Exemption			
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction Exem			\$349,768,800
22	Less Utilities			\$5,745,700
23A	Net Valuation without Utilities			\$344,023,100
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$344,023,100



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Utility Value Appraiser

George E. Sansoucy, P.E., LLC

The municipality **DOES NOT** use DRA utility values. The municipality **IS NOT** equalized by the ratio.

Electric Company Name	Valuation
GREAT RIVER HYDRO LLC	\$1,590,000
GREEN MOUNTAIN POWER CORPORATION	\$500
NEW HAMPSHIRE ELECTRIC COOP	\$2,216,400
PSNH DBA EVERSOURCE ENERGY	\$1,938,800
	\$5,745,700



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Veteran's Tax Credits

	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$500	59	\$29,500
Surviving Spouse RSA 72:29-a	\$2,000	0	\$0
Tax Credit for Service-Connected Total Disability RSA 72:35	\$2,000	4	\$8,000
All Veterans Tax Credit RSA 72:28-b	\$0	0	\$0
Combat Service Tax Credit RSA 72:28-c	\$0	0	\$0
		63	\$37,500

Deaf & Disabled Exemption Report

Deaf Income Limits	
Single	\$30,000
Married	\$40,000

Deaf Asset Limits	
Single	\$150,000
Married	\$150,000

Disabled Income Limits	
Single	\$30,000
Married	\$40,000

Disabled Asset Limits	
Single	\$150,000
Married	\$150,000

Elderly Exemption Report

First-time Filers Granted Elderly Exemption for the Current Tax Year

Age	Number
65-74	
75-79	
80+	

Total Number of Individuals Granted Elderly Exemptions for the Current Tax Year and Total Number of Exemptions Granted

Age	Number	Amount	Maximum	Total
65-74	7	\$135,000	\$945,000	\$945,000
75-79	4	\$190,000	\$760,000	\$760,000
80+	9	\$240,000	\$2,160,000	\$2,040,000
	20		\$3,865,000	\$3,745,000

Income Limits	
Single	\$30,000
Married	\$40,000

Asset Limits	
Single	\$150,000
Married	\$150,000

Has the municipality adopted Community Tax Relief Incentive? (RSA 79-E)

Granted/Adopted? No

Structures:

Has the municipality adopted Taxation of Certain Chartered Public School Facilities? (RSA 79-H)

Granted/Adopted? No

Properties:

Has the municipality adopted Taxation of Qualifying Historic Buildings? (RSA 79-G)

Granted/Adopted? No

Properties:

Has the municipality adopted the optional commercial and industrial construction exemption? (RSA 72:76-78 or RSA 72:80-83)

Granted/Adopted? No

Properties:

Percent of assessed value attributable to new construction to be exempted:

Total Exemption Granted:

Has the municipality granted any credits under the low-income housing tax credit tax program? (RSA 75:1-a)

Granted/Adopted? No

Properties:

Assessed value prior to effective date of RSA 75:1-a:

Current Assessed Value:



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Current Use RSA 79-A	Total Acres	Valuation
Farm Land	2,958.38	\$1,100,100
Forest Land	14,753.25	\$1,078,000
Forest Land with Documented Stewardship	7,665.03	\$294,600
Unproductive Land	225.72	\$4,500
Wet Land	600.95	\$11,900
	26,203.33	\$2,489,100

Other Current Use Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	17,699.63
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	1.40
Total Number of Owners in Current Use	Owners:	233
Total Number of Parcels in Current Use	Parcels:	425

Land Use Change Tax

Gross Monies Received for Calendar Year		\$41,110
Conservation Allocation	Percentage: 100.00%	Dollar Amount:
Monies to Conservation Fund		\$41,110
Monies to General Fund		\$0

Conservation Restriction Assessment Report RSA 79-B	Acres	Valuation
Farm Land	36.28	\$12,300
Forest Land	60.40	\$3,100
Forest Land with Documented Stewardship	21.20	\$500
Unproductive Land	0.00	\$0
Wet Land	0.00	\$0
	117.88	\$15,900

Other Conservation Restriction Assessment Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	37.10
Total Number of Acres Removed from Conservation Restriction During Current Tax Year	Acres:	0.00
Owners in Conservation Restriction	Owners:	5
Parcels in Conservation Restriction	Parcels:	6



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Discretionary Easements RSA 79-C	Acres	Owners	Assessed Valuation
	0.00	0	\$0

Taxation of Farm Structures and Land Under Farm Structures RSA 79-F

Number Granted	Structures	Acres	Land Valuation	Structure Valuation
0	0	0.00	\$0	\$0

Discretionary Preservation Easements RSA 79-D

Owners	Structures	Acres	Land Valuation	Structure Valuation
7	10	4.61	\$19,500	\$71,500

Map	Lot	Block	%	Description
201	16		25	barn
201	117		25	creamery
407	31		50	2 barns
407	74		40	barn
407	90		25	cobblers shed
407	90		70	barn
409	13		45	barn & mikhouse
409	49		50	barn

Tax Increment Financing District	Date	Original	Unretained	Retained	Current
<i>This municipality has no TIF districts.</i>					

Revenues Received from Payments in Lieu of Tax

	Revenue	Acres
State and Federal Forest Land, Recreational and/or land from MS-434, account 3356 and 3357	\$4,860.00	
White Mountain National Forest only, account 3186		

Payments in Lieu of Tax from Renewable Generation Facilities (RSA 72:74)

Amount
<i>This municipality has not adopted RSA 72:74 or has no applicable PILT sources.</i>

Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)

Amount
<i>This municipality has no additional sources of PILTs.</i>

Notes



Tax Rate Breakdown Lyme

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$2,356,470	\$349,768,800	\$6.74
County	\$664,001	\$349,768,800	\$1.90
Local Education	\$5,705,576	\$349,768,800	\$16.31
State Education	\$771,297	\$344,023,100	\$2.24
Total	\$9,497,344		\$27.19

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Total			

Tax Commitment Calculation	
Total Municipal Tax Effort	\$9,497,344
War Service Credits	(\$37,500)
Village District Tax Effort	
Total Property Tax Commitment	\$9,459,844

11/4/2019

James P. Gerry
Director of Municipal and Property Division
New Hampshire Department of Revenue Administration

Appropriations and Revenues

Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	\$4,193,136	
Net Revenues (Not Including Fund Balance)		(\$1,652,847)
Fund Balance Voted Surplus		(\$6,898)
Fund Balance to Reduce Taxes		(\$215,000)
War Service Credits	\$37,500	
Special Adjustment	\$0	
Actual Overlay Used	\$579	
Net Required Local Tax Effort	\$2,356,470	

County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	\$664,001	
Net Required County Tax Effort	\$664,001	

Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$6,975,544	
Net Cooperative School Appropriations		
Net Education Grant		(\$498,671)
Locally Retained State Education Tax		(\$771,297)
Net Required Local Education Tax Effort	\$5,705,576	
State Education Tax	\$771,297	
State Education Tax Not Retained	\$0	
Net Required State Education Tax Effort	\$771,297	

Valuation

Municipal (MS-1)

Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$349,768,800	\$349,836,900
Total Assessment Valuation without Utilities	\$344,023,100	\$343,251,800
Commercial/Industrial Construction Exemption	\$0	\$0
Total Assessment Valuation with Utilities, Less Commercial/Industrial Construction Exemption	\$349,768,800	\$349,836,900

Village (MS-1V)

Description	Current Year
-------------	--------------

Lyme

Tax Commitment Verification

2019 Tax Commitment Verification - RSA 76:10 II

Description	Amount
Total Property Tax Commitment	\$9,459,844
1/2% Amount	\$47,299
Acceptable High	\$9,507,143
Acceptable Low	\$9,412,545

If the amount of your total warrant varies by more than 1/2%, the MS-1 form used to calculate the tax rate might not be correct. The tax rate will need to be recalculated. Contact your assessors immediately and call us at 603.230.5090 before you issue the bills. See RSA 76:10, II

Commitment Amount	
Less amount for any applicable Tax Increment Financing Districts (TIF)	
Net amount after TIF adjustment	

Under penalties of perjury, I verify the amount above was the 2019 commitment amount on the property tax warrant.

Tax Collector/Deputy Signature: _____ **Date:** _____

Requirements for Quarterly Billing

Pursuant to RSA 76:15-a

Lyme	Total Tax Rate	Quarterly Tax Rate
Total 2019 Tax Rate	\$27.19	\$6.80
Associated Villages		
No associated Villages to report		

Fund Balance Retention

Enterprise Funds and Current Year Bonds	\$0
General Fund Operating Expenses	\$11,334,010
Final Overlay	\$579

DRA has provided a reference range of fund balance retention amounts below. Please utilize these ranges in the determination of the adequacy of your municipality's unrestricted fund balance, as currently defined in GASB Statement 54. Retention amounts, as part of the municipality's stabilization fund policy [1], should be assessed dependent upon your governments own long-term forecasts and special circumstances. Please note that current best practices published by GFOA recommend, at a minimum, that "...general purpose governments, regardless of size, maintain unrestricted fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures." [2],[3]

[1] The National Advisory Council on State and Local Budgeting (NACSLB), (1998), *Framework for Improved State and Local Government Budgeting: Recommended Budget Practices (4.1)*, pg. 17.

[2] Government Finance Officers Association (GFOA), (2015), *Best Practice: Fund Balance Guidelines for the General Fund..*

[3] Government Finance Officers Association (GFOA), (2011), *Best Practice: Replenishing General Fund Balance.*

2019 Fund Balance Retention Guidelines: Lyme	
Description	Amount
Current Amount Retained (1.56%)	\$176,773
17% Retained <i>(Maximum Recommended)</i>	\$1,926,782
10% Retained	\$1,133,401
8% Retained	\$906,721
5% Retained <i>(Minimum Recommended)</i>	\$566,701

NOTICE: The current fund balance retained amount is below the minimum recommended threshold.



Tax Collector's Report

For the period beginning Jan 1, 2019 and ending Dec 31, 2019

This form is due March 1st (Calendar Year) or September 1st (Fiscal Year)

Instructions

Cover Page

- Specify the period begin and period end dates above
- Select the entity name from the pull down menu (County will automatically populate)
- Enter the year of the report
- Enter the preparer's information

For Assistance Please Contact:

NH DRA Municipal and Property Division

Phone: (603) 230-5090

Fax: (603) 230-5947

<http://www.revenue.nh.gov/mun-prop/>

ENTITY'S INFORMATION

Municipality: LYME

County: GRAFTON

Report Year: 2019

PREPARER'S INFORMATION

First Name

Barbara

Last Name

Woodard

Street No.

1

Street Name

High tree

Phone Number

(603) 795-4416

Email (optional)

taxcollector@LYMENH.gov



New Hampshire
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Debits

Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)		
			Year: 2018	Year: 2017	Year:
Property Taxes	3110		\$413,128.54	\$388.82	
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185		\$5,754.13		
Excavation Tax	3187				
Other Taxes	3189				
Property Tax Credit Balance		(\$988.05)			
Other Tax or Charges Credit Balance					

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies	
			2018	
Property Taxes	3110	\$9,480,376.52		
Resident Taxes	3180			
Land Use Change Taxes	3120			
Yield Taxes	3185	\$14,273.30		
Excavation Tax	3187			
Other Taxes	3189			

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies	
			2018	2017
Property Taxes	3110		\$22,684.75	
Resident Taxes	3180			
Land Use Change Taxes	3120			
Yield Taxes	3185			
Excavation Tax	3187			
Interest and Penalties on Delinquent Taxes	3190	\$439.12	\$16,246.08	
Interest and Penalties on Resident Taxes	3190			
Total Debits		\$9,494,100.89	\$457,813.50	\$388.82
				\$0.00



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Credits

Remitted to Treasurer	Levy for Year of this Report	Prior Levies	
		2018	2017
Property Taxes	\$8,890,570.83	\$400,594.73	
Resident Taxes			
Land Use Change Taxes			
Yield Taxes	\$14,273.30	\$5,754.13	
Interest (Include Lien Conversion)	\$439.12	\$16,246.08	
Penalties			
Excavation Tax			
Other Taxes			
Conversion to Lien (Principal Only)			
Discounts Allowed			

Abatements Made	Levy for Year of this Report	Prior Levies	
		2018	2017
Property Taxes	\$19,847.19	\$35,934.44	
Resident Taxes			
Land Use Change Taxes			
Yield Taxes			
Excavation Tax			
Other Taxes			
Current Levy Deeded			



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Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2018	2017	
Property Taxes	\$568,976.59		\$388.82	
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Property Tax Credit Balance		(\$715.88)		
Other Tax or Charges Credit Balance	(\$6.14)			
Total Credits	\$9,494,100.89	\$457,813.50	\$388.82	\$0.00

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$568,643.39
Total Unredeemed Liens (Account #1110 - All Years)	\$253,011.58



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Lien Summary

Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2018	Year: 2017	Year:
Unredeemed Liens Balance - Beginning of Year		\$138,510.59	\$59,431.12	
Liens Executed During Fiscal Year	\$185,712.32			
Interest & Costs Collected (After Lien Execution)	\$1,626.52	\$10,245.36	\$11,212.96	
Total Debits	\$187,338.84	\$148,755.95	\$70,644.08	\$0.00

Summary of Credits

	Last Year's Levy	Prior Levies		
		2018	2017	
Redemptions	\$26,540.18	\$52,629.74	\$51,472.53	
Interest & Costs Collected (After Lien Execution) #3190	\$1,626.52	\$10,245.36	\$11,212.96	
Abatements of Unredeemed Liens				
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110	\$159,172.14	\$85,880.85	\$7,958.59	
Total Credits	\$187,338.84	\$148,755.95	\$70,644.08	\$0.00

For DRA Use Only

Total Uncollected Taxes (Account #1080 - All Years)	\$568,643.39
Total Unredeemed Liens (Account #1110 -All Years)	\$253,011.58



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LYME (277)

1. CERTIFY THIS FORM

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Preparer's First Name

Barbara

Preparer's Last Name

Woodard

Date

Feb 16, 2019

2. SAVE AND EMAIL THIS FORM

Please save and e-mail the completed PDF form to your Municipal Bureau Advisor.

3. PRINT, SIGN, AND UPLOAD THIS FORM

This completed PDF form must be PRINTED, SIGNED, SCANNED, and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP) at <http://proptax.org/nh/>. If you have any questions, please contact your Municipal Services Advisor.

PREPARER'S CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Preparer's Signature and Title

Barbara Woodard.
Tax Collector, Town of Lyme

TOWN CLERK

Vehicle Registration Fees	\$408,331.00
Dog Licenses & Penalties	1,426.80
Fees (clerk, dog, marriage & certified copies)	13,339.00
Miscellaneous (mailing fees, copies, ucc's)	3,894.20
Phone Book Sales	1,149.00
Transfer Station Inventory Sales (Clerk office)	9,526.55
Boat Registration Fees	995.96
Transportation Tax	11,670.00
Fees to the State of New Hampshire-Motor Vehicle	125,481.49
Fees to the State of New Hampshire-dogs, vital stats)	1,829.50
TOTAL REVENUE	577,643.50
Number of vehicles registered in 2019	2,748

The year 2019 remains one of trials and tribulations for many throughout the town. With the support of outstanding staff and coworkers, those of us working in the Town Clerk's Office got through it. We welcome the help of Katie Jenks who will learn the ropes and provide support in our office and others as needed.

The State of New Hampshire requires more and more training as the motor vehicle and election laws are revised. Office personnel continues to attend trainings and conferences in an effort to keep abreast of these changes and provide our residents with efficient and accurate service.

As always, we are appreciative of your presence and your patience in our office. A sincere thank you to everyone who extended kindness and thoughtful messages throughout the year.



**BIRTHS REGISTERED IN THE TOWN OF LYME FOR THE YEAR ENDING
DECEMBER 31, 2019**

<u>Date of Birth</u>	<u>Place of Birth</u>	<u>Name of Child</u>	<u>Parents</u>
01-11-19	Lebanon	Lorelei Risa Murielle Berk	Vincent Berk Deidre Willies
03-23-19	Lebanon	Wyatt Matthew Moore	Matthew Moore Katharine Moore
04-23-19	Lebanon	Graham Meyers Boren	Justin Boren Emily Boren
04-23-19	Lebanon	Yul Yoon Smith	Ian Smith Jiyeon Yoon
04-25-19	Lebanon	Jackson Murray Betournay	Brian Betournay Maureen Betournay
05-08-19	Lebanon	Cora Jane Cameron	Benjamin Cameron Brigette Cameron
05-09-19	Lebanon	Adeline Lynnae Komarmi	James Komarmi Alicia Willette
06-21-19	Lebanon	Norah Natalie Stanton	Kevin Stanton Rachel Stanton
08-08-19	Lebanon	Odette Alexandra Schleicher	Kurt Schleicher Alexis Schleicher
08-08-19	Lyme	Muhammad-Ali Amro Farid	Amro Farid Inas Khayal
09-15-19	Lebanon	Remy Diyanni Farr	Colin Farr Alexandra Angelo
10-15-19	Lebanon	Torin Jean Dela Cruz Caffry	William Caffry Fauve Dela Cruz

MARRIAGES REGISTERED IN THE TOWN OF LYME FOR THE YEAR ENDING DECEMBER 31, 2019

<u>Date of Marriage</u>	<u>Name of Bride and Groom</u>	<u>Residence</u>
02-21-2019	Maria A Wallace Tim O Schroeder	Lyme, NH Berlin Germany
09-08-2019	Daniela E Ligett Michael S Morton	Lyme, NH Lyme, NH

DEATHS REGISTERED IN THE TOWN OF LYME FOR THE YEAR ENDING DECEMBER 31, 2019

<u>Date of Death</u>	<u>Place of Death</u>	<u>Name</u>	<u>Name of Mother</u>	<u>Name of Father</u>
03-20-19	Lebanon NH	James Jenks	Ruth Godfrey	Roger C Jenks
03-28-19	Lyme NH	Lawrence McCarthy	Mary O'Keefe	Gerald McCarthy
04-14-19	Lebanon NH	Jose Vidal	Rosa Saavedra	Mariano Vidal
04-28-19	Lebanon NH	Alice Small	Ruth Bean	Charles Clark
06-23-19	Lyme NH	Scarlett Dube	Elsie Johnson	Frank Chesley
07-02-19	Lebanon NH	Donald Power	Mary Williams	Walter Power
08-01-19	Lyme NH	Harvey Frommer	Fannie Wechsler	Max Frommer
08-04-19	Lyme NH	Trent Toensing	Elizabeth Cronon	Clifford Toensing
08-08-19	Lyme NH	Myrna Frommer	Gertrude Bernstein	Abraham Katz
08-09-19	Lebanon NH	Donna Robinson	Helen Kaylor	Samuel Morris
08-11-19	Hanover NH	Irene Graf	Pearl Clemmons	Clarence Gersch
08-14-19	Lyme NH	Nancy Papademas	Mary Antone	N. George Papademas
10-05-19	Lebanon NH	Joan Astley	Lillian Thompson	Harold Wing
10-28-19	Hanover NH	Sallie Ramsden	Mary McLean	Arthur McLean
11-21-19	Lebanon NH	Anne DeGoosh	Nettie Pushee	Howard DeGoosh
11-21-19	Hanover NH	Ruth Demarest	Ethel West	Charles Demarest
11-26-19	Lyme NH	Mary Elizabeth Chapman	Elizabeth Litchfield	Leon Waterbury

Report of the Treasurer for the calendar year ending December 31, 2019

Summary of Activity

Cash on Hand January 1, 2019	\$	4,351,526.73
Adjustment Per Auditor	\$	4,330.29
Debits (including investment transfers)	\$	14,958,739.75
Credits (including investment transfers)	\$	(12,476,050.57)
Cash on Hand December 31, 2019	\$	6,838,546.20

Note:

The Grafton County Tax was \$664,001.00

The Tax Anticipation Note (line of credit) was \$3,000,000.00

Balance Sheet*

Assets

Cash in hands of Treasurer (General Fund)		
Mascoma Savings Bank	\$	6,658,858.52
Cash on Hand	\$	78,302.67
Uncleared Checks	\$	(36,870.58)
December receipts dated 2019; deposited 2020	\$	138,255.59
	\$	6,838,546.20
Uncollected Taxes		
Property Tax 2019	\$	528,879.05
Yield Tax 2019	\$	302.04
Unredeemed Taxes		
Levy of 2018	\$	159,135.04
	\$	159,135.04
Reserve for Uncollectible Accounts	\$	(25,000.00)
Total Assets	\$	7,501,560.29

Liabilities and Fund Equity

Accounts Owed by the Town		
School District Taxes Payable	\$	4,370,373.00
Other Liabilities	\$	592,338.57
Total Liabilities	\$	4,962,711.57

Unassigned Fund Balance	\$	2,475,952.07
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Assigned Fund Balance

Town Forest Maintenance Fund	\$	5,309.67
Reserve for Recreation Revolving Fund	\$	28,022.62
Cemetery Gifts and Donations	\$	15,991.00
Heritage Commission	\$	5,709.90
Police Special Detail Fund	\$	880.51
Independence Day Fund	\$	6,982.95
	\$	62,896.65

Total Liabilities & Fund Equity	\$	7,501,560.29
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*These are unaudited figures.

CONSERVATION FUND**Summary of Treasurer's Report for 2019**

ACTIVITY	TOTAL COMBINED	CURRENT USE	CHAFFEE WILDLIFE	EASEMENT MONIT.	NRI BOOK REVENUE	TROUT POND C&D
YTD Interest	\$ 643.66	\$ 579.29	\$ 6.43	\$ 19.32	\$ -	\$ 38.62
Bank Fee	\$ (0.01)	\$ (0.01)				
Dep Current Use - donations						
WD Current Use	\$ (21,662.00)	\$ (21,662.00)				
Land Use Change Tax 2019						
Net Activity	\$ (21,018.35)	\$ (21,082.72)	\$ 6.43	\$ 19.32	\$ -	\$ 38.62
Beginning Balance	\$ 256,343.15	\$ 233,528.22	\$ (9.65)	\$ 6,528.28	\$ 310.00	\$ 15,986.30
Ending Balance	\$ 235,324.80	\$ 212,445.50	\$ (3.22)	\$ 6,547.60	\$ 310.00	\$ 16,024.92

RECREATION FUND

Balance as of 1/1/2019	\$ 33,300.24
Revenues	\$ 15,791.00
Expenses	\$ (21,068.62)
Balance as of 12/31/2019	\$ 28,022.62

HERITAGE FUND

Balance as of 1/1/2019	\$ 5,709.90
Revenues	\$ -
Expenses	\$ -
Balance as of 12/31/2019	\$ 5,709.90

INDEPENDENCE DAY FUND

Balance as of 1/1/2019	\$ 6,982.95
Revenues	\$ -
Expenses	\$ -
Balance as of 12/31/2019	\$ 6,982.95

TOWN FOREST MAINTENANCE FUND

Balance as of 1/1/2019	\$ 5,309.67
Revenues	\$ -
Expenses	\$ -
Balance as of 12/31/2019	\$ 5,309.67

CEMETERY GIFTS AND DONATIONS

Balance as of 1/1/2019	\$ 15,991.00
Revenues	\$ -
Expenses	\$ -
Balance as of 12/31/2019	\$ 15,991.00

POLICE SPECIAL DETAIL FUND

Balance as of 1/1/2019	\$ 342.91
Revenues	\$ 2,073.60
Expenses	\$ (1,536.00)
Balance as of 12/31/2019	\$ 880.51

MILFOIL NON-LAPSING FUND

Balance as of 1/1/2019	\$ 6,898.00
Revenues	\$ 18,342.00
Expenses	\$ (16,488.00)
Balance as of 12/31/2019	\$ 8,752.00

**Town of Lyme, Capital Reserve Funds
MS-9 for Year Ending December 31, 2019**

PRINCIPAL - ACCOUNT #8000006479										INCOME - ACCOUNT #8000006479						
ANNUAL TOTALS										ANNUAL TOTALS						
DATE	TRUST NAME	TYPE	PURPOSE	HOW INVESTED	% OF TOTAL	BALANCE 01/01/19	NEW FUNDS	GAIN/LOSS	EXPEND 12/31/19	BALANCE 12/31/19	BALANCE 01/01/19	Gross Income	Mgmt Fees	Transf/Income/Exp	BALANCE 12/31/19	TOTAL
01/01/1986	Emergency Equipment Repair Fund	Capital Reserve (RSA 3435)	Capital Reserve (Other)	Common Investment	0.89%	27,656.27	-	(6.15)	-	27,650.12	362.17	565.58	(148.33)	-	779.41	28,429.53
01/01/1988	Trout Pond Management Area	Capital Reserve (RSA 3435)	Capital Reserve (Other)	Common Investment	0.20%	6,262.52	-	(1.39)	-	6,261.13	79.06	128.01	(33.57)	-	173.49	6,434.62
01/01/1956	Bridge Reserve CFR	Capital Reserve (RSA 3435)	Maintenance and Repair	Common Investment	12.44%	388,643.98	100,000.00	(86.35)	(2,475.00)	486,082.63	4,935.86	7,934.18	(2,081.48)	-	10,788.57	496,871.20
01/01/1985	Property Reappraisal	Capital Reserve (RSA 3435)	Capital Reserve (Other)	Common Investment	2.35%	73,265.16	-	(16.28)	-	73,248.87	932.98	1,497.76	(392.81)	-	2,037.93	75,286.80
01/01/1988	Heavy Equipment	Capital Reserve (RSA 3435)	Capital Reserve (Other)	Common Investment	7.12%	220,068.64	37,000.00	(47.90)	(154,613.88)	102,406.86	5,069.75	3,886.26	(1,057.02)	-	7,898.99	110,305.85
01/01/1998	Maintenance School Building Fund	Capital Reserve (RSA 3435)	Maintenance and Repair	Common Investment	2.02%	63,031.12	10,000.00	(7.55)	(30,000.00)	43,023.57	830.14	896.74	(240.55)	-	1,486.33	44,509.90
01/01/1997	Public Land Acquisition	Capital Reserve (RSA 3435)	Capital Reserve (Other)	Common Investment	1.12%	35,108.46	-	(7.80)	-	35,100.65	446.74	717.71	(188.23)	-	976.22	36,076.88
01/01/1997	Emergency Hwy Repair Fund	Capital Reserve (RSA 3435)	Maintenance and Repair	Common Investment	3.13%	98,011.81	40,000.00	(21.72)	-	137,990.09	936.55	1,997.36	(523.84)	-	2,410.08	140,400.17
01/01/1997	Public Works Facility CRF	Capital Reserve (RSA 3435)	Capital Reserve (Other)	Common Investment	11.04%	345,601.75	50,000.00	(76.61)	-	395,525.14	3,482.97	7,046.60	(1,848.09)	-	8,681.49	404,206.63
01/01/1987	Special Education CRF (1)	Capital Reserve (RSA 3435)	Educational Purposes	Common Investment	8.60%	268,591.20	25,000.00	(65.14)	-	293,526.06	3,310.75	5,909.59	(1,548.87)	-	7,670.48	301,196.54
01/01/1995	High School Tuition Expendable Fund	Capital Reserve (RSA 3435)	Educational Purposes	Common Investment	17.22%	537,885.57	75,000.00	(130.70)	-	612,754.87	6,695.85	11,941.86	(3,125.77)	-	15,511.94	628,266.81
01/01/1988	New Cemetery	Capital Reserve (RSA 3435)	Cemetery Trust (Other)	Common Investment	0.76%	23,625.35	400.00	(5.37)	-	24,019.98	289.84	484.91	(127.14)	-	647.61	24,667.59
01/01/1988	Vehicle CRF	Capital Reserve (RSA 3435)	Capital Reserve (Other)	Common Investment	20.54%	643,825.68	150,000.00	(141.23)	(217,302.15)	576,382.29	5,749.35	12,533.03	(3,320.23)	-	14,962.14	591,344.44
01/01/2000	Computer System Upgrade Capital Reserve Fund	Capital Reserve (RSA 3435)	Capital Reserve (Other)	Common Investment	0.74%	23,218.97	7,500.00	(5.15)	(7,443.40)	23,270.43	232.62	473.39	(124.15)	-	581.86	23,852.29
01/01/2002	Fire Fighting Safety Equipment Fund	Capital Reserve (RSA 3435)	Police/Fire	Common Investment	0.92%	28,828.65	10,000.00	(6.39)	-	38,822.26	292.62	587.84	(154.17)	-	726.29	39,548.55
01/01/2005	Town Buildings Major Maintenance & Repair	Capital Reserve (RSA 3435)	Maintenance and Repair	Common Investment	0.41%	12,789.05	10,000.00	(2.78)	(12,130.00)	10,656.27	288.46	223.59	(60.96)	-	451.09	11,107.36
01/01/2006	Town Poor Expendable Trust	Capital Reserve (RSA 3435)	Poor/Indigent	Common Investment	1.63%	50,862.93	-	(11.29)	(26,306.15)	24,545.49	580.02	1,038.42	(272.34)	-	1,346.10	25,891.59
01/01/1989	Substance Abuse Education Fund	Capital Reserve (RSA 3435)	Educational Purposes	Common Investment	0.25%	7,962.75	-	(1.77)	-	7,960.98	100.62	162.77	(42.69)	-	220.70	8,181.68
01/01/1998	Trout Pond Gift & Donation Fund	Capital Reserve (RSA 3435)	Capital Reserve (Other)	Common Investment	0.00%	(38.00)	-	0.00	-	(38.00)	21.53	(0.33)	0.09	-	21.28	(16.72)
01/01/2009	Recreation Facility Fund	Capital Reserve (RSA 3435)	Maintenance and Repair	Common Investment	0.50%	15,580.13	5,000.00	(3.45)	-	20,576.68	161.81	317.77	(83.34)	-	396.24	20,972.91
01/01/2013	Class V Roads Rehab CRF	Capital Reserve (RSA 3435)	Maintenance and Repair	Common Investment	4.78%	150,000.09	50,000.00	(33.17)	-	199,966.92	1,128.86	3,050.68	(800.09)	-	3,379.45	203,346.36
01/01/2015	Annual Leave Expendable Trust Fund	Capital Reserve (RSA 3435)	Benefit of the Town	Common Investment	0.24%	7,515.28	-	(1.67)	-	7,513.61	98.45	153.69	(40.31)	-	211.84	7,725.44
01/01/2016	Lyme School Post Retirement	Capital Reserve (RSA 3435)	Educational Purposes	Common Investment	1.35%	42,054.88	10,000.00	(9.48)	-	52,045.41	674.61	905.33	(234.98)	-	1,344.95	53,390.36
01/01/2016	Lyme School Enrollment Response	Capital Reserve (RSA 3435)	Educational Purposes	Common Investment	1.60%	50,057.43	45,000.00	(20.97)	-	95,036.46	601.79	1,780.40	(466.90)	-	1,915.29	96,951.75
01/01/2018	Municipal Transportation Fund	Capital Reserve (RSA 3435)	Capital Reserve (Other)	Common Investment	0.17%	5,234.71	-	(1.16)	-	5,233.56	38.12	106.44	(27.91)	-	116.64	5,350.20
TOTAL						3,125,644.37	624,900.00	(711.47)	(450,270.38)	3,299,562.32	37,341.52	64,339.58	(16,944.70)	-	84,736.40	3,384,298.72

Town of Lyme, Common Fund
MS-9 for Year Ending December 31, 2019

PRINCIPAL - ACCOUNT #8000006447									
ANNUAL TOTALS									
DATE	TRUST NAME	TYPE	PURPOSE	HOW INVESTED	% OF TOTAL	BALANCE 01/01/19	NEW FUNDS	GAIN/LOSS	EXPEND 12/31/19
01/01/1960	Library Fund	Trust	Library	Common Investment	6.99%	76,596.66	-	5,717.33	-
01/01/1903	Cemetery Fund	Trust	Cemetery Perpetual Care	Common Investment	92.84%	973,775.70	-	77,583.53	-
01/01/1988	Bessie Hall Revenue Fund (1)	Trust	Fire Department Donation	Common Investment	0.17%	-	-	-	-
TOTAL						1,050,370.36	-	83,300.86	-
						100.0%	1,050,370.36	-	1,133,671.22

INCOME - ACCOUNT #8000006447									
ANNUAL TOTALS									
BALANCE 01/01/19	Gross Income	Mgmt Fees	Transf/Income/Exp	BALANCE 12/31/19	TOTAL				
1,562.61	2,162.51	(647.42)	(1,562.61)	1,515.10	83,829.09				
63,698.50	28,463.66	(8,497.99)	(16,100.00)	67,564.16	1,118,921.39				
1,894.78	154.97	(48.42)	2,248.78	4,250.11	4,250.11				
67,155.89	30,781.14	(9,193.83)	(15,413.83)	73,329.37	1,207,000.59				

Town of Lyme, NH Public Trust Funds
MS-9 for Year Ending December 31, 2019

PRINCIPAL - ACCOUNT #8000006480									
ANNUAL TOTALS									
DATE	TRUST NAME	TYPE	PURPOSE	HOW INVESTED	% OF TOTAL	BALANCE 01/01/19	NEW FUNDS	GAIN/LOSS	EXPEND 12/31/19
1/1/1918	Lyme School Fund	Trust	Educational Purposes	Common Investment	90.41%	175,908.75	-	10,055.79	-
1/1/1986	Cemetery General Maintenance Fund	Trust	Cemetery Trust (Other)	Common Investment	9.59%	17,003.24	-	1,084.10	-
TOTAL						192,911.99	-	11,139.89	-
						100.0%	192,911.99	-	204,051.88

INCOME - ACCOUNT #8000006480									
ANNUAL TOTALS									
BALANCE 01/01/19	Gross Income	Mgmt Fees	Transf/Income/Exp	BALANCE 12/31/19	TOTAL				
2,822.12	4,905.39	(1,754.49)	(2,822.12)	3,150.90	189,115.44				
1,961.40	528.18	(188.70)	-	2,300.88	20,388.22				
4,783.52	5,433.57	(1,943.19)	(2,822.12)	5,451.78	209,503.66				

Capital Reserve and Trust Funds held by Trustees of the Trust Funds

Public Funds

Created	Title	Purpose	Authority for Appropriation	Authority for Expenditure
1918	School	Income-only fund. Revenue is paid directly to the school.		School Board
1956	Bridge Reserve	Maintenance and repair of all town bridges. Bridges are inspected by the state on regular basis.	Town Meeting	Selectboard
1985	Property Reappraisal	Provides for the regular reappraisal of property in accordance with state requirements.	Town Meeting	Town Meeting
1986	Cemetery General Maintenance	Income-only fund. The revenue from this fund may be used at the discretion of TTF, after consultation with the Cemetery Trustees, for the maintenance of town cemeteries.		Trustees of the Trust Funds
1986	Emergency Major Equipment Rebuilding & Maintenance	Covers major repair or maintenance to town equipment and vehicles and is only available for repairs or maintenance that exceeds \$2,900.	Town Meeting	Selectboard
1988	Heavy Equipment	Covers the major items of heavy equipment used by the town, such as the grader, loader, roller and backhoe.	Town Meeting	Town Meeting
1988	Vehicle	Covers the replacement of the town's vehicles, currently the Highway Department trucks, Police Department SUVs and Fire Department/FAST squad vehicles.	Town Meeting	Town Meeting
1988	New Cemetery	Intention is to provide for a new cemetery when Highland Cemetery is full. Value of plot determined by Selectboard.	Revenue from plot purchases.	Town Meeting
1989	Substance Abuse Education	Community Education related to substance abuse.	Revenue from drug or alcohol fines imposed on minors in Town.	Chief of Police
1995	High School Tuition	To address and even out the required expenditure for High School education.	School Meeting	School Board

1997	Public Land Acquisition	Available for acquisition of land for potential new town developments.	Town Meeting	Town Meeting
1997	Public Works Facility	The actual construction of such projects as are identified in the previous item.	Town Meeting	Town Meeting
1997	Emergency Highway Repair	There is no lower limit but it is generally used for such items as exceptionally severe mud season issues and to cover damage from major storms.	Town Meeting	Selectboard
1997	Special Education	To address special education costs.	School Meeting	School Board
1998	Trout Pond Management Area	Covers management costs of Trout Pond Forest.	Town Meeting or proceeds from logging operations in Trout Pond Forest	Conservation Commission
1998	Maintenance of School Building	Covers long-term capital building and maintenance projects.	School Meeting	School Board
2000	Computer System Upgrade	Provides for the rolling replacement of the town and police computer systems, including printers. Generally, equipment is replaced at five-year intervals, although this may be extended to accommodate major revisions of the operating system or applications.	Town Meeting	Town Meeting
2002	Fire Fighting Safety Equipment	Routine replacement of fire fighters' equipment.	Town Meeting	Town Meeting
2005	Town Buildings Major Maintenance & Repair	This fund is to ensure that the town's property stock is maintained at a suitable standard. The Building Maintenance committee makes recommendations on upcoming needs and their priorities.	Town Meeting	Selectboard
2006	Town Poor	The necessary appropriation to the fund is set by a discussion between the Overseer and the Selectboard. It is determined both by the Overseer's knowledge of current and likely future cases, together with an assessment of the economic climate.	Town Meeting	Overseer of Public Welfare
2009	Recreation Facility	Originally set up for the renovation of the ball field. It is now a maintenance fund for all recreation facilities.	Town Meeting	Recreation Commission

2013	Class V Roads Rehabilitation	To cover the planned rehabilitation of town (Class V) roads.	Town Meeting	Town Meeting Selectboard
2015	Annual Leave Expendable Trust Fund	To cover vacation and comp time payments to town employees on the departure of such an employee from town employment	Town Meeting	
2016	School Enrollment Response (2016)	To address costs or operating expenses triggered by changes in enrollment. Closed and re-opened by School Meeting 2016	School Meeting	School Meeting
2016	School Post Retirement Benefit	To address costs brought about by staff retirements	School Meeting	School Meeting
2017	Municipal Transportation	To address such transportation expenses as may be deemed necessary.	Levy on every vehicle taxed in Lyme	Town Meeting

Private Funds

Created	Title	Purpose	Authority for Expenditure
1903	Cemetery	Income-only fund. Created to address the perpetual care and maintenance of Cemeteries. This was originally funded by legacies from citizens. In 1998, the Town went to the Court for a writ of <i>Cy Pres</i> . Revenue from this fund addresses the perpetual care cost portion of cemetery maintenance.	Cemetery Trustees
1960	Library	Income-only fund. The revenue from this fund is paid directly to the Library Trustees.	Library Trustees
1983	Bessie Hall Revenue	Income-only fund. The revenue from the Bessie M. Hall Unitrust, held by Bank of America, is paid to this fund.	Fire Chief

CONVERSE FREE LIBRARY

The mission of the Converse Free Library is to foster a love of reading in the Lyme community by providing services and resources that encourage learning, stimulate curiosity, and invite the sharing of ideas. To that end, in 2019, the library lent a total of 29,690 physical and electronic items to library patrons, was visited nearly 21,000 times, and offered more than 70 original programs. Improvements to the library's infrastructure are ongoing, made possible by a substantial grant from the Swan Foundation. We are grateful to our dedicated volunteers and staff—Director Judy Russell, Assistant Director Margaret Caffry, Library Clerk Brian Passeri, and Custodian Mike Beck—and for the steadfast support and assistance of the Friends of Lyme Library, the Lyme School, and Select Board Administrative Assistant Dina Cutting. Thanks to the generosity of Lyme citizens, our staff and volunteers continue to ensure that library visitors have ready access to engaging materials in a welcoming environment. We look forward to seeing you at the library!

2019 Non-Town Income

Trustee of Trust Funds	\$ 1,563
Donations	\$ 4,321
Blisters for Books	\$ 4,567
Swan Grant	\$45,000
Birthday Book Club	\$ 1,255
Copier & Fax Fees	\$ 289
Kilham Fund	\$ 21
Other Sources	\$ 600

Total Income	\$57,616
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2019 Non-Town Expenses

Books & Other Media	\$ 4,812
Blisters for Books	\$ 5,050
Programs	\$ 552
Renovations/Equipment	\$35,608
Elevator Maintenance	\$ 686
Copier Maintenance	\$ 295
Subscriptions	\$ 520
Other	\$ 1,736

Total Expenses	\$49,259
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At the end of 2019, the library's reserve fund totaled \$33,785 and the checking account balance was \$23,220.



SELECT BOARD

As we close out another year, the Board wishes to recognize the many volunteers that work together with town staff to achieve much of what makes Lyme so special.

In an ongoing effort to stabilize – and perhaps even reduce – taxes, we pursued cost-saving initiatives that resulted in a flat tax rate for 2019, the third year in a row! Our goal is to continue with efforts in all departments to become as efficient and effective as possible while maintaining costs at current levels into 2020 and beyond.

As part of our cost reductions, our full-time Highway staff of 4 was reduced by 1 in September. Additional part-time dollars have been allocated for contract workers to help make up the manpower difference. Further staff and program reductions in other departments were initiated on January 1, 2020 to help manage rising costs in areas such as health insurance and benefits.

As one may expect, keeping the Town's budget in check (and yielding a flat tax rate year over year) is a balancing act, that in some cases results in either less service (like reducing the Town Select Board office hours) or less planned work. Directionally, the Board is moving to extend the timing for major road projects in an effort to control the bottom line, as these large warrant articles drive much of the Municipal budget.

As we look forward to springtime, we expect to see the completion of the River Road bypass project this season. If the 2020 budget is approved as recommended, additional paving will be performed on River Road. Baker Hill had the major culvert repaired and the base coat of pavement applied along with new guard rails. Bids for the finish top coat paving have been received, with that work anticipated over the summer. Goose Pond Road phase 2 was completed and is pavement-ready dependent on future funding.

ASSESSING DEPARTMENT

In 2019, approximately 150 properties were visited as part of an ongoing cyclical database maintenance program. In addition, there were roughly 100 properties visited that had outstanding building permits or had ongoing construction as of April 1, 2018. These properties were adjusted accordingly. There were 6 abatement requests filed and processed for the tax year 2018.

Data Verification of 20% of properties (approximately 200-250 homes), will continue this year. Our goal is to verify the physical data to ensure the assessments are accurate and assessed equitably. If no-one is at home, we will take the opportunity to verify the exterior measurements of all primary improvements (buildings, etc.).

If an adult is home at the time of the visit, the representative from the Assessor's Office will ask to verify the interior information via tour provided by the adult. At no time will a representative enter a property where a minor is the only person home. In the event that

a property is posted "No Trespassing", the representative will knock on the door to seek permission to verify the physical data. In the event that no-one is home, there will be no attempt to verify the exterior data. The Assessing Official will make another attempt at a later date. If the property is "Posted" and gated, the Assessor's Office will not enter the premises. However, there will be a letter sent requesting an appointment to verify the physical data. If the property owner doesn't respond to the request, the Assessor will estimate the features of the property to the best of his ability.

The assessments in Lyme proved to be somewhat below "Market Value" in 2019. There were 26 qualified sales submitted to the New Hampshire Department of Revenue Administration to derive the 2019 assessment ratio. The estimated weighted mean assessment to sale ratio is 93.7% +-. The median assessment to sale ratio is 93.9% with a coefficient of dispersion of 11.9%. Currently the assessments are based on the 2016 market value. The next scheduled town-wide revaluation will be conducted in 2021.

All assessments (Tax Cards) are online! You can view the data that your assessment is based on at <http://gis.vgsi.com/lymeNH/> which will take you to the Vision Government Solutions website. Vision is our assessing software provider.

BUILDING COMMITTEE

Matthew Thebodo continued to work with us as time allowed on various projects.

Maintenance is key in keeping our buildings in good condition. Our primary accomplishment this year was the continuing work on the Pike House. Steve Arnold worked on the roof, replaced rotten clapboards, improved drainage and did interior painting. This should resolve our ice dam issues and moisture inside the house. Exterior painting is on the 2020 list. The Academy Building had a dehumidifier installed in the basement to prevent condensation. We also have requested bids for maintenance on the Jail for the roof, replacing the cedar shingles and any needed structural repairs. We are also looking into estimates for options to repair the Town Office parking lot.

CONSERVATION COMMISSION

Trails and Land Management

This season's major trail project was a refurbishing of the Lower Grant Brook Trail from its start near the Lyme School moving downstream to the snowmobile bridge. The work was done by the Upper Valley Trails Alliance (UVTA) High School Trails Corps, with financial support from the Lyme Foundation and the Conservation Fund. In addition to brush clearing, drainage problems were addressed with the addition of water bars and stone paths for water crossings.

An important addition to the Commission's land management activities was the introduction of an ongoing Japanese knotweed eradication program. Principally managed

by Commission member Meg Sheehan, the project's work was focused on Grant Brook in the Big Rock Preserve. Systematic cutting management, rather than herbicide application, was used. More than 100 volunteer hours were recorded by groups like Hypotherm and Community College of Vermont. The project received funding from the Lyme Foundation and the Conservation Fund. Northern Woodlands loaned storage space and tools.

Project and Application Review

At the request of the ZBA and the Planning Board, the Commission made several site visits. These reviewed the potential impact of work to be conducted in or near shoreline protection zones or wetland buffers.

Outreach and Education

In December, the Commission appropriated money for a matching gift to facilitate the purchase of an aquarium chiller to be used in Skip Pendleton's Lyme School science class for the "Trout in the Classroom" project. Other events sponsored and hosted by the Commission during the year included its annual snowshoe walk in February, "Green Up Day" in May and "Trails Day" in June.

More information about the Commission, its properties and activities can be found at: <http://www.lymenh.gov/conservation-commission>

EMERGENCY MANAGEMENT

The Emergency Management (EM) Committee of Lyme is tasked with the responsibility of assuring that Lyme is prepared to respond in the event of a community-wide emergency. 2019 was another fairly quiet year for significant emergency weather events, although occasional power outages continue and a number of high heat days occurred. EM monitors these events and continues to build upon the lessons learned in further preparing the town's response capabilities by providing educational services in emergency preparedness to the community.

The Lyme Town website (<https://www.lymenh.gov/>) has a section on *Emergency Management* recommendations under *Departments/Emergency Management*. Please take a look for ideas, lists and recommendations in your preparation for an emergency. Don't forget to swap out food and water stores every 6 months (min.) in your response kits or emergency supplies and check any radios/flashlights for optimal battery function. Take some time to make sure you are ready with the necessary items if new additions to the household have occurred since you last put your emergency kit together- e.g. babies and pets! You are encouraged to complete the Functional Needs Form on the town website if you or a loved one would need additional evacuation assistance or use critical medical devices that would not function in a prolonged power outage. These forms are kept confidential and are meant to build awareness of individual needs for emergency response.

In April and December, ~ 30 community members participated in the FEMA course “Until Help Arrives”, a hands-on skills training about what you can do to keep people with life-threatening injuries alive until emergency responders arrive and “hands-only” CPR. Tom Frawley and Judy Russell assisted in making these events successful. More sessions are planned in 2020; check the listserv and Town website for dates and times.

And remember we all have a duty to make **Lyme- Ready, Set to Go** in a disaster: **Ready** Be informed, **Set** Make a Plan, **Go!** Take Action.

ENERGY COMMITTEE

The Energy Committee spent a considerable amount of time in 2019 working on a warrant article that will come before Lyme voters at Town Meeting 2020. If approved, this article will commit the Town and its citizens to transitioning to 100% reliance on renewable sources of electricity by 2030 and renewable sources for all other energy needs, including for heating and transportation, by 2050. This non-binding commitment (if approved) will guide an update to the energy chapter of the Town’s master plan, which will provide direction to the Town’s Planning and Zoning Boards on all matters related to energy. We ask for your support of this article.

In other matters, the Committee’s “Swan grant” application to install a photovoltaic (“PV”) system on the south-facing roof of the Converse Free Library was unsuccessful, but we were able to secure a Lyme Foundation grant to upgrade the town’s streetlights to more-efficient and lower-cost LED technology. Work on the streetlight project will continue into 2020. We have also been involved with the planning and design of the new fire station, with the dual goals of enhancing energy efficiency and optimizing the use of renewable energy systems to heat and power the building.

Finally, turning to the Town’s existing renewable energy infrastructure, the PV system installed on Lyme’s Town Office building in May 2017 generated more than 20,000 kWh of solar electricity in 2019, again resulting in electric bill savings that exceeded the cost of servicing the outstanding debt over that same period. Meanwhile, the Lyme School earned more than \$6,700 from the sale of thermal renewable energy credits generated by its wood pellet boilers in 2019, helping to offset heating costs.

FAST SQUAD

The Lyme EMS Department (FAST Squad) provides pre-hospital emergency medical response in Lyme before the ambulance arrives and supports the ambulance crew while on scene. We also are participants in the Upper Valley mutual-aid system.

We are all volunteers – we respond from our homes, at night or during the day, we leave work and time with friends –we respond as needed. We also help by:

- Offering emergency skills training to community members through classes such as the FEMA-sponsored “You Are the Help until Help Arrives” in cooperation with Lyme’s Emergency Management Director.
- Teaching Hands-Only CPR, Stop the Bleed and Heimlich Maneuver training to Lyme Elementary 6th, 7th and 8th grades as well as the greater community.
- Working closely with the LCC Parish Nurse with the permission of the family to assure they get the full range of services and are safe and healthy at home – the key to living independently.

We were toned out 89 times for patients (compared to 88 in 2018).

- Out of the 94 total people assessed and/or treated, 94% of them were adults.
- 24% of our call volume were comprised of falls, 90% of falls were seniors.
- 62% of calls were medical in nature (cardiac, respiratory distress, pain, stroke)
- 36% of calls were accidents (falls, lift assist and car accidents)

This year Lyme EMS inherited the former cruiser from Lyme Police. The exterior of the vehicle was professionally wrapped in a vinyl coating so as to clearly identify it. EMS-colored lights were installed on the roof, front and rear of the vehicle. The interior of the vehicle was also altered to accommodate backboards, the electrical supply to the Zoll (portable AED and EKG machine) and other needed supplies. This new (to Lyme EMS) vehicle means we can respond to calls promptly and efficiently when time is critical.

To assure the highest level of care for our guests at the Skiway, Lyme EMS has seasonal members who are able to provide patient care above the level of the Ski Patrol while awaiting an ambulance, assuring pain relief and other advanced interventions. To do so, these NH licensed professionals affiliate with LFS during the Skiway operating season.



First response vehicle (former police cruiser)

FIRE DEPARTMENT

It was a busy year for the Lyme Fire Department with multi-alarm structure fire calls bookending the year and a total of 110 calls for 2019.

In February, we received a call for a chimney fire in Lyme. We arrived on scene around 2am to find the house fully involved with fire on the main floor and attic. The residents were evacuated and operations to fight the fire began with Lyme and Hanover crews. Lyme had over 15 fire fighters on scene. The response was upgraded to a second alarm and then a third, bringing in crews from as far away as Lebanon and Hartford. The house was saved and has been since repaired. Later in the year, on Christmas Eve, Lyme responded with a crew of eight to a third alarm hotel explosion in Lebanon. We were happy to be of service, turn out an effective crew and return the favor.

Our mutual aid system of the Upper Valley relies on this interchange of volunteer and paid departments to effectively provide fire and EMS services to our citizens. We are proud to be a strong partner.

The new station project has been all-consuming but rewarding for our Building Committee as we are on track to build a new station, if it passes town meeting. Plans have been drawn, engineered and put out to bid, all with volunteer time and effort. We hope to break ground this spring. Our project received a significant jump start last year when the Lyme Foundation awarded \$100,000 towards construction and a matching grant from another donor came in shortly after. We then went public with our fund-raising campaign. Over \$150,000 was donated by individuals in town. We applied for a second grant from the Lyme Foundation and was awarded \$120,000. The total grant of \$220,000 from the Lyme Foundation is the largest grant ever awarded in their history and represents almost half of the funds raised privately. The Foundation board recognizes the positive community-wide impact of a strong volunteer Fire/EMS and Emergency Management Department and was able to make a significant impact in our fund raising efforts. We are extremely grateful for their support and the contributions, both large and small, from the people of Lyme.

The Lyme Fire Department would like to also recognize the efforts of the past members who carved out and acquired the well-sited lot that the station resides on. We do not want to forget the effort that went into building our current station that served the town for 50 years. We truly stand on the shoulders of those who came before us.

FIRE WARDEN

There were no reportable fires in Lyme in 2019. Lyme residents purchased 25 fire permits online. Charles Ragan and Don Elder wrote 62 permits: 17 were for seasonal category #1 (camp or cooking) and 45 were for category #3 brush fires.

All Warden and Deputy Warden Appointments expire on December 31, 2020.

HERITAGE COMMISSION

Since Town Meeting established Lyme's Heritage Commission in 2011, we have worked to promote appreciation of our town's historic features, including houses, barns, and bridges. In 2019, the Heritage Commission continued with a photo documentation initiative focusing on selected historic houses in town. Several were featured in our "Historic House of the Month" messages shared with the community on the Lyme listserv.

We have continued working with experts to list the 1937 East Thetford Bridge on the National Register of Historic Places. (The East Thetford Bridge is scheduled to have major repair work sometime in the next few years.) The Commission began to study some of the uses and signage on the Common, and that project continues to be reviewed by the Town-authorized Lyme Common Committee. We invite all to explore our extensive town-wide survey of historic properties at the Lyme Library. Heritage Commissioners are happy to assist owners of historic properties to access information, resources, and possible funding for renovation and restoration projects. Meetings are open to the public and anyone interested in joining the Heritage Commission should contact the Select Board.

HIGHWAY DEPARTMENT

The excavator is a huge asset. With the purchase of a compactor, our productivity has increased and saved money. We were able to roll the rental fees for the compactor toward its overall purchase. Also, having our own trailer means moving the excavator and vibratory roller is more efficient and doesn't have to be hired out.

This past years' projects included installing 15 culverts and backsloping narrow sections of Flint Hill and Dorchester Roads.

2020's goals include paving Baker Hill, finishing River Road south, and a new bridge by the entrance of Maple Lane over Hewes Brook.

As the Select Board explained in a recent letter, we are all trying to keep costs down. The Highway Department is at three full-time employees plus one per diem for winter plowing.

In light of the staff reduction, we hope to trade two aging trucks for a 5-ton four-wheel drive dump truck with a stainless body and aluminum tanks. Our trucks are on a 12-year rotation and components that do not corrode lowers repair and maintenance costs in the long run.

PLANNING BOARD

The Planning Board spent the first part of the year finishing up work on the Lyme Common Zoning District buildout in relation to a potential Senior Housing Article. We worked with the Lyme Community Development Committee. The consultants hired to study taxes and development presented their findings to the Town. That was followed by a town-wide questionnaire for feedback and the tallying of results.

The Board completed a mixed-use Senior Housing Article and was ready to send it to the voters when we learned of a controversial clause in the State's House Bill 1629 which would eliminate any municipality's ability to exclusively incentivize Senior Housing. Instead, those incentives would apply to all types of housing. Given the risk that this clause might become law, the Board reluctantly decided, after lengthy public feedback, to wait until next year to go forward. Learn more at:
http://gencourt.state.nh.us/bill_status/billText.aspx?id=1723&txtFormat=html&sy=2020

Towards the end of 2019, some Lyme citizens presented the Town with a petitioned zoning amendment. The Planning Board voted unanimously, 5-0, to oppose it.

For this new year, the Board will be exploring other ways and additional places to encourage senior housing, as well as updating the Master Plan.

POLICE DEPARTMENT

I would like to thank all of you for supporting the efforts of the Lyme Police Department. We do our very best to keep everyone safe while upholding the Laws of New Hampshire.

The Department responded to over 2000 calls for service in 2019.

I would encourage everyone to make sure your houses and vehicles are locked when you are not home. You should never leave your keys or valuables in your vehicles overnight. And you should always remove purses, wallets, and other valuables whenever possible if you are out in public places. If you find that you have been victimized, PLEASE notify the Police immediately.

We can *all* do our part to keep our community members, guests and commuters safe by making sure our vehicles are free of snow and ice and, by NOT using a hand-held device of any kind while operating a motor vehicle.

JESSICA'S LAW-New Hampshire RSA 265:79-b: Whoever upon any way drives a vehicle negligently or causes a vehicle to be driven negligently, as defined in RSA 626:2 II (d), or in a manner that endangers or is likely to endanger any person or property SHALL be guilty of a violation and SHALL be fined not less than \$250.00 nor more than \$500.00 for a first offense and not less than \$500.00 nor more than \$1,000.00 for a second or subsequent offense.

New Hampshire RSA 265:79-c: Use of Mobile Electronic Devices while Driving: PROHIBITED. The use of ANY Hand Held device used to transmit via voice or data will be prohibited to ALL drivers whether the vehicle is in motion or not. Fines will range from \$100.00 for first offense to \$500.00 for any and all subsequent offenses.

Please drive safely, watch for things that are out of place, take care of your neighbors and “Do The Right Thing.”

RECREATION COMMISSION

The majority of Lyme children participate in one or more Recreation programs. Our 2019 numbers were: 121 participants in soccer, 136 participants in skiing/snowboarding, 81 participants in basketball, 38 participants in baseball, and 24 participants in lacrosse. We also offered summer Challenger Sports Soccer Camp for K-8th grade. Numbers increased for all sports with the exception of baseball, so the commission continues to serve more and more children each year.

The Commission would like to thank all our volunteer sports Commissioners: Kate Miller- soccer, Andrew Miller – snow sports, Steve Small - basketball, Luke Prince - baseball and Matt Stevens - lacrosse. We are always looking for more volunteer coaches, officials and team organizers. Please remember volunteers help keep the program fees as low as possible.

The Recreation Commission also sanctions the following adult programs: soccer, futsal, men’s and women’s pick-up basketball, tennis, and slow-pitch softball. As always, a big thank you to the Lyme Green men’s softball team for their continued help in field maintenance.

The Recreational Facilities Capital Reserve Fund is for the maintenance of the tennis/basketball courts and ball field. The courts will be resurfaced in 2020. A special thank you to Steve Pushee for fixing our 5/6 soccer goals. We received a generous donation in memory of Jimmy Jenks, this will be used for future ball field needs. The Lyme Foundation granted the Recreation Commission \$1,548.99 for the purchase of a batting cage for John Balch Memorial field.

The Recreation Commission was privileged to receive a Swan Grant in the amount of \$45,000. This gift will be used to purchase and install a playground, new picnic tables and an outdoor ping pong table at Chase Beach for all to enjoy.

TRANSFER STATION

2019 was our first full year with our new full service Zero-Sort system. We have worked out most of the kinks in this system, but change can be a difficult process. We appreciate the patience and cooperation we have received from the Lyme community.

Recycling costs are still reaching new highs across the country. There is no projected decrease in the costs in the near future. In our old system, our recycling was getting wet which added water weight to the cost of our recycling per ton. The new system has kept our recycling dry and reduced the tonnages per haul. We had a total of 139.79 tons in 2019. That is 56.9 tons less than 2018 and 141.53 tons less than 2017. We had a total of 245.89 tons, 36.04 tons less than 2018, of solid waste brought in to the transfer station.

At our annual electronics collection event we received 2,322 lbs. of electronic items. By recycling these materials, you have avoided about 3 tons of carbon dioxide emissions. This is the equivalent of removing 1 passenger car from the road for an entire year! Through our state approved vendor, we recycled 86 lbs. of fluorescent lamps and 4 lbs. of lithium cell batteries. These are hazardous wastes and it is illegal to put them into your household trash. The transfer station accepts these items for FREE.

The Lebanon Landfill changed some of their requirements to extend the life expectancy of the landfill. They were accepting C+D and bulky items for the same fee as regular household trash. However, now they are charging double so we are no longer accepting C+D and bulky items at the transfer station as of 2019.

Our compactor had some difficulties over the course of 2019. It is currently working smoothly, but it is over a decade old. We have some numbers for a brand new compactor and are looking into grants to pay for it. This should save us from having anymore break downs for another decade.

2019 was a testing year and everyone in town worked together and helped make it run successfully. Thank you and we look forward to 2020!



COMMUNITYCARE OF LYME

CCL is dedicated to strengthening Lyme's community of care and service, so that neighbors of all ages, backgrounds, and means live as they choose, contributing to a warm and vibrant Lyme. 2019 was a challenging but powerful and hopeful year, as Lyme and the CCL team personally experienced great loss, and the community came together in love and support in many ways. The work and impact of CommunityCare of Lyme was strengthened in the process. With many volunteers, donors, and partners, CCL involved and served over 600 people with direct caring touches, community breakfasts and potlucks, and expanded programs and events. We worked with more Lyme organizations and strengthened ties with our neighbors in nearby towns. We welcomed over 400 visitors to the comfortable CCL Living Room and offices for meetings, clinics, public and private gatherings, and safe, quiet conversations. We thank the Select Board for their support. The CCL website, Lyme Events Calendar, and Directory of Organizations and Services continued to evolve with your input. Thank you! We hope to hear from you and see more of you in 2020. Look forward to: Day of Service, Our Hours, Breakfast Cafés and lunches, Happy Feet clinics, community coordinators gatherings, Back to School Picnic, the Lyme Health & Wellness Fair, "Jingle & Mingle" and more to come! If you've got an idea, we'd love to help you make it happen. And please complete the Lyme Individual and Community Assessment, timed to align with the 2020 Census, to help direct our work and community resources.

CommunityCare of Lyme is a caring and compassionate resource for anyone seeking information, suggestions, resources, ways to help others, or just a sympathetic ear. Please contact us if there's any way you think we can be helpful to you or

someone you know: patty@cclyme.org • 603-795-0603 • www.cclyme.org
or reach out to any member of the CCL Board: Patty Jenks, *director*,
Martha Tecca, *president*, Jennifer Boylston, Julie Davis, Lee Lopez, Lynn
McRae, Kathy Sherrieb, or Jeff Valence.



UPPER VALLEY LAKE SUNAPEE REGIONAL PLANNING COMMISSION

2019 was a successful year for UVLSRPC. We were awarded a \$300,000 Brownfields Assessment Grant from US EPA to identify properties for environmental assessments. These properties will be cleaned up and become economic development drivers in their communities. We are always looking for more sites to evaluate – please feel free to contact our office with any questions.

We were also awarded \$174,528 from USDA to complete a variety of tasks. The most visible and popular of these tasks is our household hazardous waste collections. We will be animating Toxic Showdown, our comic book that educates about what goes into personal home care products. One final highlight is a continuation of our bicycle reuse program. We partner with local transfer stations and community listservs to collect unwanted quality bicycles. Those bikes are then refurbished and offered to 30 nonprofits in the Upper Valley.

In conclusion, we launched Keys To The Valley, and our bi-state multi-region housing needs assessment campaign. We are working with Two Rivers Ottauquechee and Southern Windsor County in Vermont to gain a better understanding of why it is so challenging to develop housing

in our region and prepare workable solutions that make sense for communities of every size and make-up. This work will require a lot of community engagement and participation. I encourage you to visit www.keystothevalley.com for frequent updates or if you would like to participate in some manner.

Please contact us at (603) 448-1680 or sschneider@uvlsrpc.org, to share your thoughts and suggestions about how we can better serve our community.

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC

Grafton County Senior Citizens Council, Inc. is a private nonprofit organization that provides programs and services to support the health and well-being of our communities' older citizens.

During FY19, 41 older residents of Lyme were served by one or more of the Council's programs offered through the Orford and Upper Valley senior programs or RSVP. 28 Lyme residents were assisted by ServiceLink.

- Older adults from Lyme enjoyed 370 balanced meals in the company of friends in the senior dining rooms.
- They received 1,648 hot, nourishing meals delivered to their homes by caring volunteers.
- Lyme residents received help from ServiceLink or GCSCC outreach workers on 59 occasions with such issues as long-term care, Medicare and caregiver support.
- Lyme's citizens also volunteered to put their talents and skills to work for a better community through 325 hours of volunteer service.

The cost to provide Council services for Lyme residents in 2018-19 was \$21,054.78.

Such services can be critical to elderly individuals who want to remain in their own homes and out of institutional care in spite of chronic health problems and increasing physical frailty, saving tax dollars that would otherwise be expended for nursing home care. They also contribute to a higher quality of life for older friends and neighbors. As our population grows older, supportive services such as those offered by GCSCC become even more critical. *Lyme's population over age 60 has increased 71.7% over the past 20 years, according to U.S. Census data from 1990 to 2010.*

GCSCC very much appreciates Lyme's support for our programs that enhance the independence and dignity of older citizens in the comfort of their own communities and homes.

HEADREST

Headrest, Inc is a social services-based 501(c)(3) organization (Tax ID #23-7256865) that provides programs to support every stage of a person's recovery and to help those in crisis. We also offer support to the family members, friends, neighbors and employers of our clients. Headrest is always **looking** to partner with other organizations in order to help change (and save!) more lives.

Headrest offers the following programs at 141 Mascoma Street in Lebanon: **Outpatient Counseling, Intensive Outpatient Counseling** (with a new location opening soon in Claremont), the **"Opportunities For Work" Vocational Program** and the **Impaired Driver Care Management Program**. The **Low Intensity Residential Program** is located at 14 Church

Street in Lebanon, which recently expanded from 10 to 14 beds. New this year, Headrest is facilitating a **Friends & Family Support Group**, which meets every other Wednesday at the Alice Peck Day Hospital in Lebanon (upcoming meeting dates are posted on Facebook).

For FY19, the Town of Lyme's \$1,300 donation went to support the **24/7 Crisis Hotline** (1-800-273-TALK). The Hotline receives about 1,000 calls per month — *an average of 150 calls per month are suicide related*. Between July 2018 and June 2019, the Hotline fielded: 5,531 calls related to mental health; 2,074 calls related to substance abuse; and 1,722 suicide or self-harm related calls—*an increase of about 4.6% from the previous year*. Due to the confidential nature of the Hotline, Headrest cannot be certain of a caller's town of residence because we do not require verification of personal information. We are able to use landline numbers to identify certain area codes but with widespread use of cell phones, a caller's number does not necessarily indicate their location. That be said, we know we received at least 9 calls from numbers with the Town of Lyme area code.

WEST CENTRAL BEHAVIORAL HEALTH

West Central Behavioral Health (WCBH) was pleased to provide mental and behavioral health services for those in need in Lyme during the last fiscal year. A total of 15 Lyme residents received services, including 6 children, and \$4,110 in unreimbursed charitable care was provided. We were grateful to receive \$2,000 in funding from the Town of Lyme to help support the delivery of these services.

WCBH provides services at outpatient clinics, residential care for adults, community-based programs, substance use treatment, and emergency services - including a 24-hour crisis hotline. Over 55,000 client visits took place, 15,000 of which were with children ages 2-17. In total, WCBH provided in excess of \$600,000 in charitable direct services during FY2019. Additionally, during the same period, more than 5,000 calls to WCBH Emergency Services were logged.

Services delivered at WCBH's Outpatient Clinics in Lebanon, Newport and Claremont and in the community included:

- Adult Outpatient Programs, providing mental health services for individuals coping with anxiety, adjustment during times of crisis, trauma, and other challenges.
- Child and Family Programs, providing counseling, therapy, and case
- Emergency Services, through a 24-hour crisis hotline, emergency response, and in collaboration with the area's network of first responders (police, fire, hospitals).
- Enhanced Care and Community Support Programs, serving those with mental illness.
- And additional programs including: Mental Health First Aid; Assertive Community Treatment; Supported Employment; and Halls of Hope, an alternative to incarceration program at the Grafton County Courts.

Thank you to the residents of Lyme for your generous and long-standing support.



U.S. Department
of Veterans Affairs

White River Junction VA Medical Center

215 North Main Street

White River Junction, VT 05009

866-687-8387 (Toll Free)

802-295-9363 (Commercial)

In Reply Refer to: 405/00

December 23rd, 2019

Dear Veteran,

The White River Junction VA Medical Center is attempting to contact all Veterans in our catchment area of Vermont and New Hampshire who are not enrolled or are enrolled and no longer utilizing our services. If you currently receive our services, please pass this note on to a Veteran who may benefit.

We offer a wide variety of services including assistance to Veterans who are homeless or unemployed to providing primary and specialty care. We have a robust mental health department offering one-on-one counseling, peer support, group sessions, and more. There is a designated treatment area for our women Veterans at the Women's Comprehensive Care Clinic; a safe space.

The White River Junction VA Medical Center has seven community-based outpatient clinics. They are located in Bennington, Rutland, Brattleboro, Newport and Burlington, Vermont; in New Hampshire we offer services in Keene and Littleton. We are here to serve all Veterans, please do not hesitate to contact us, if for no other reason than to register/enroll with us in case of future need.

Our eligibility office in White River Junction can be reached at 802-295-9363 extension 5118. A single form - VA form 10-10EZ – and a copy of the DD214 is all that is needed.

The American Legion, Disabled American Veterans and the Veterans of Foreign Wars have full time service officers that are knowledgeable about our programs. These independent organizations serve all Veterans including nonmembers in processing disability and pension claims. They can be reached in White River Junction at:

American Legion	802-296-5166
Disabled American Veterans	802-296-5167
Veterans of Foreign Wars	802-296-5168

Thank you for your service to our nation. On behalf of the White River Junction VA Medical Center team, we look forward to serving you.

Respectfully;

Becky Rhoads, Au.D.
Associate Medical Center Director

Report of Forest Fire Warden and State Forest Ranger

This past year we were fortunate enough to have favorable weather conditions in the spring and summer which limited the amount of wildfire activity throughout the state. Your local fire departments and the Division of Forests & Lands worked throughout the year to protect homes and the forests. The statewide system of 16 fire lookout towers continues to operate on high fire danger days. The towers' fire detection efforts are supplemented by the NH Civil Air Patrol when the fire danger is especially high.

Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Every year New Hampshire sees fires which threaten or destroy structures, a constant reminder that wildfires burn more than just trees. Homeowners should take measures to prevent a wildfire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles, and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at www.firewise.org. Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe!

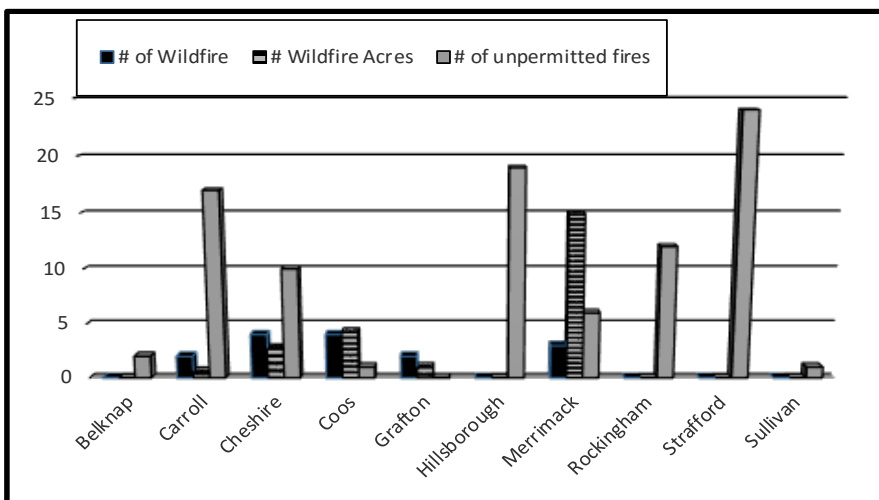
The Forest Protection Bureau and local fire departments were very busy this year celebrating Smokey Bear's 75th year preventing wildfires. Many events were held at local libraries, in fact, this program was so successful we will be offering it again in 2020. We were fortunate enough to partner with the Northeast Forest Fire Protection Compact and bring the Smokey Hot Air Balloon to Franconia Notch in August. The weather was fantastic and hundreds of people got the chance to ride in the balloon! Smokey's message has always been about personal responsibility – remember his ABC's: Always Be Careful with fire. If you start a fire, put it out when you are done.
“Remember, Only You Can Prevent Wildfires!”



As we prepare for the 2020 fire season, please remember to contact your local Forest Fire Warden or Fire Department to determine if a fire permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning, unless the ground is completely covered with snow. Fire permits are also available online in most towns and may be obtained by visiting www.NHfirepermit.com. The burning of household waste is prohibited by the Air Resources Division of the Department of Environmental Services (DES). You are encouraged to contact the local fire department or DES at 603-271-3503 or www.des.nh.gov for more information. Safe open burning requires your diligence and responsibility. Thank you for helping us to protect New Hampshire's forest resources. For more information please contact the Division of Forests & Lands at (603) 271-2214, or online at www.nh.gov/nhdf/.

2019 WILDLAND FIRE STATISTICS

(All fires reported as of December 2019)



Year	Number of Wildfires	Wildfire Acres Burned	Number of Unpermitted Fires*
2019	15	23.5	92
2018	53	46	91
2017	65	134	100
2016	351	1090	159
2015	143	665	180

* Unpermitted fires which escape control are considered Wildfires.

CAUSES OF FIRES REPORTED

(These numbers do not include the WMNF)

Arson	Debris Burning	Campfire	Children	Smoking	Railroad	Equipment	Lightning	Misc.
4	3	1	0	1	1	1	1	3



***Connecticut River Joint Commissions – FY 2019 Annual Report
July 1, 2018 through June 30, 2019***

Suite 225, 10 Water St., Lebanon, NH 03766.

Website at <http://www.crjc.org>

CRJC continues its mission to preserve the visual and ecological integrity and working landscape of the Connecticut River Valley. With five local subcommittees and over 100 volunteers, CRJC is guiding the watershed's growth by reviewing and commenting on hydro-electric dam relicensing, regulatory proposals, shoreland protection, and initiatives on clean water.

During FY19, the CRJC continued its practice of convening bi-State meetings on important topics that impact both NH and VT. This past year we brought together ranking experts from the Society for the Protection of NH Forests, the VT Natural Resources Council, and the Watershed Management Division of NH to discuss land use, forests, and wildlife issues in the Connecticut River Valley as well as water quality activities and concerns in both states.

Headwaters of the Connecticut River,
Fourth Connecticut Lake, Pittsburg, NH



Going forward into FY20, the CRJC successfully applied for grants to conduct a future event focused on the Connecticut River economy and to undertake a 2020 strategic planning initiative.

The Commission currently has several openings available for residents of both New Hampshire and Vermont. For more information on responsibilities and the appointment process e-mail contact@crjc.org

For more information on CRJC see <http://www.crjc.org>.

CRJC Upper Valley Subcommittee Annual Report - 2019

The Upper Valley Subcommittee of the Connecticut River Joint Commissions (CRJC) meets every two months and consists of up to two volunteers nominated by participating municipalities. Current members of New Hampshire are Ruth Bleyler and Eric Agterberg from Lebanon, Alice Creagh and Jim Kennedy from Hanover, Bill Malcolm from Lyme, Carl Schmidt and Christine Bunten from Orford, and Karyn Brown and Helga Mueller from Piermont. Those with only one representative have an opening for a second volunteer.

The Subcommittee provides a local voice to help steward the resources on or affecting a portion of the Connecticut River, particularly on topics related to the maintenance of good water quality and wildlife habitat. Meeting and events are open to the public. Specific responsibilities include providing feedback to NH Department of Environmental Services, VT Agency of Natural Resources and municipalities on matters pertaining to the river; reviewing and commenting on proposed permits and plans; and maintaining a corridor management plan.

If you or someone in your community is interested in learning about or contributing to river conservation issues in the region or serving as a liaison to the Upper Valley Subcommittee, please contact our staff support Olivia Uyizeye at ouyizeye@uvlsrpc.org to learn more.P



Thank you to the residents of Lyme for supporting the Public Health Council of the Upper Valley (PHC) in 2019.

The PHC has quickly become the largest and broadest coalition of advocates on public health issues in the greater Upper Valley region. In 2019, PHC staff and partners worked together to address increase collaboration, promote greater health equity, and address the priority public health issues for the region. The PHC supported a number of initiatives such as:

- Hosted five flu clinics in rural communities across our region, providing over 1,250 free vaccines, with support from Dartmouth Hitchcock, Geisel School of Medicine, and various local partners.
- Hosted an educational event for Upper Valley legislators from Vermont and New Hampshire to increase cross-border understanding and communication.
- Hosted a Racism of the Well-Intended training with 100 participants from across the region, with major support from Hypertherm.
- Hosted regular meetings for Aging in Community Volunteer groups and community nurses and for Town Welfare/Service Officers.
- Expanded availability of summer meal programs for children in the region.

PHC greatly appreciates the support we receive from Lyme. For more information about PHC, visit us at www.uvpublichealth.org.



The mission of UNH Cooperative Extension is to strengthen people and communities in New Hampshire by providing trusted knowledge, practical education and cooperative solutions. We work in four broad topic areas; Youth and Family Development, Community and Economic Development, Natural Resources, and Food and Agriculture.

A few highlights of our impacts are:

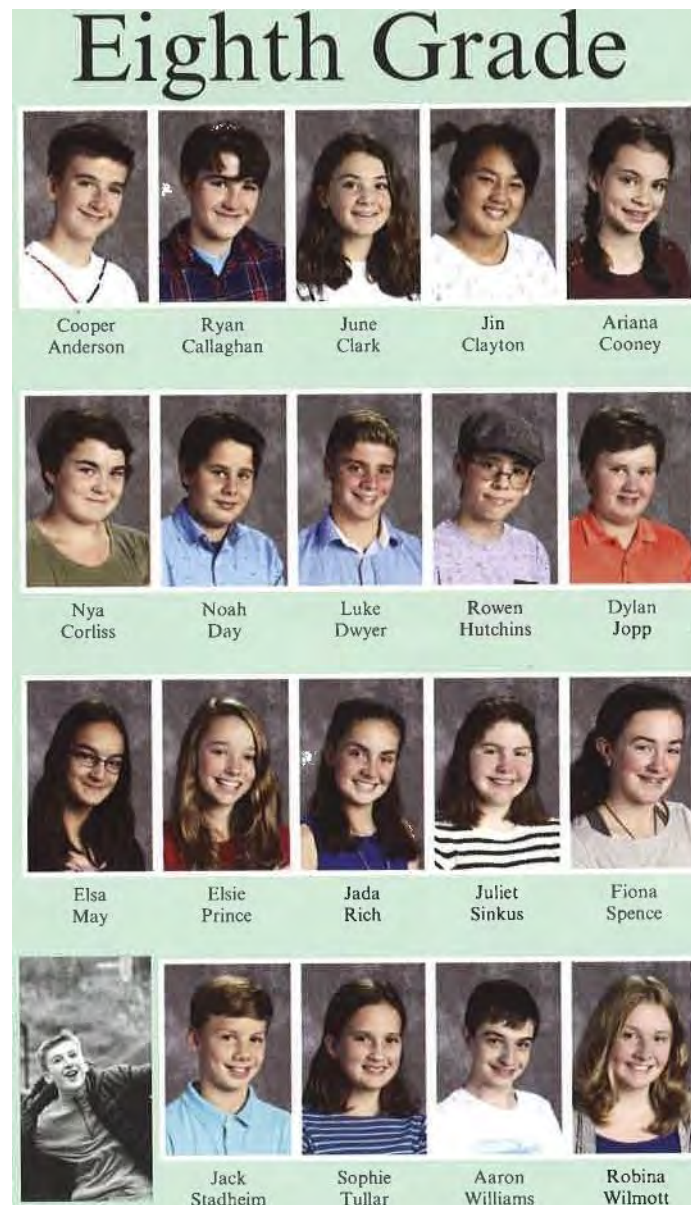
- Judith Hull joined the staff in March. Judith's work supports the Grafton County Master Gardeners program.
- Michal Lunak collaborated with colleagues to host farm safety trainings, a New Hampshire Veterans in Agriculture workshop, and webinars on changes in tax laws.
- Mary Choate taught several food safety classes, including ServSafe® and S.A.F.E. to restaurant, food pantry, childcare, elder care and camp staff.
- Heather Bryant worked with partners across NH, VT and ME to complete a USDA SARE funded an education project looking at fertility and pest management options in high tunnel tomatoes.
- Jim Frohn conducted 58 woodlot visits covering 7600 acres, and referred 36 landowners, owning 2514 acres, to consulting foresters.
- Under the guidance of Donna Lee, 86 screened 4-H leaders worked with 224 youth (ages 5-18) on projects which enhanced their personal development and increased their life-skills.
- Lisa Ford, taught more than 450 youth, adults, and seniors in a variety of nutrition education and food security lessons throughout Grafton County.

NOTES

ANNUAL REPORT

OF THE

LYME SCHOOL DISTRICT



For the year ending December 31, 2019

LYME SCHOOL DISTRICT SCHOOL BOARD

	TERM EXPIRES
Phil Barta	2022
Vincent Berk	2020
Yolanda Bujarski	2021
Hayes Greenway	2020
Matthew Hayden	2021
Jonathan Voegele, Chair	2021
Rebecca Wipfler	2022

SCHOOL DISTRICT OFFICIALS

Moderator – William Waste

Clerk – Elise Garrity

Treasurer – Dina Cutting

Deputy Treasurer – Andrea Colgan (appointed)

ADMINISTRATION

Jeffrey Valence
Elise Foxall
Mikiko McGee
Janet Mitchell

Superintendent/Principal of Schools
Academic Director
Director of Special Education
Coordinator of Business Services

**LYME SCHOOL DISTRICT
INSTRUCTIONAL STAFF
AS OF JANUARY 1, 2020**

Instructional Staff

Laura Abbene	Technology Coordinator/Library Media
Connie Balch	Special Education
Brian Betournay	Design Lab
Emily Cushman	Grade 1
Devin Burkhart	Grade 2
Amanda Burns	Grade 5
Mo Chandler	Spanish, Grades 6-8
Thomas Chapin	Music
Jillian Collins	Humanities, Grades 6& 8
Kate Cook	Math Differentiation Teacher
Emily Cushman	Grade 1
Lisa Damren	Physical Education & Health
Steven Dayno	Grade 3
Nancy Fleming	Kindergarten
Trisha Gautreau	Grade 4
Emily Girdwood	Art
Thomas Harkins	Spanish, Grades K-5
Stephanie Kocurek	Special Education
Melinda Lyons	Grade 2
Sarah McBride	Special Education
Susanne Merrill	Math, Grades 6-8; Math Support, Grades 5-8
Skip Pendleton	Science, Grades 6-8
Jennifer Pratt	Math, Grades 6-8
Heather Stadheim	Humanities, Grades 6& 7
Rachel Stanton	School Counselor
Damaris Tyler	Instrumental/Band
Elaine White	Special Education
Jennifer Wilcox	Early Literacy Teacher

2019 LYME SCHOOL EIGHTH GRADE GRADUATES

Cooper Paul Anderson
Ryan James Callaghan
June Elizabeth Clark
Jin Maylee Clayton
Ariana Dorothy Cooney
Nya Rose Sophie Corliss
Noah Michael Day
Luke Hamel Dwyer
Rowen Scott Hutchins
Dylan Keifer Jopp

Elsa Lynn May
Elsie Louise Prince
Jada Simmons Rich
Juliet Sinkus
Fiona Mildred Spence
Jack Alexander Stadheim
Sophie Garland Tullar
Aaron J. Williams II
Robina Jane Wilmott

2019 LYME DISTRICT HIGH SCHOOL GRADUATES

Hanover

Phoebe Altman
Clara Boland
Greta Bolinger
Mackenzie Caulfield
Margaret Finley
Hazel Garrity-Hanchett
Maeve Goodrich
Zoe Hutchins
Andrew Kotz
Kennedy Lange
Jack Lynch
Emilie Marshall
Pierre Mayo
Nicolas Mayo-Pushee

Neve Monroe-Anderson
Cassandra Nichols
Elizabeth Rodi
Samuel Seelig
Brian Turkington

St. Johnsbury

Nicholas Hunton
Joanna Williams-Keane

Thetford

Ramon Graham
Tony Pippin
AJ Tensen

LYME HIGH SCHOOL STUDENTS AS OF OCTOBER 1, 2019

Hanover High School	62
Hartford High School	1
St. Johnsbury Academy	11
Thetford Academy	14
Total	88



Lyme School District

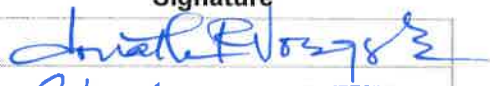





The inhabitants of the School District of Lyme School District in the state of New Hampshire qualified to vote in School District affairs are hereby notified that the Annual School District Meeting will be held as follows:

Date: March 5, 2020
Time: 6:00 p.m.
Location: Lyme Elementary School
Details:

GOVERNING BODY CERTIFICATION

Given under our hands, 13th day of February 2020

We certify and attest that on or before February 24th, a true and attested copy of this document was posted at the place of meeting and at Lyme Town Office and Lyme Post Office and that an original was delivered to the School District Clerk.

Name	Position	Signature
Jonathan Voegele	Chair	
Matthew Hayden	Vice Chair	
Hayes Greenway	Secretary	
Yolanda Bujarski		
Phil Barta		
Rebecca Wipfler		
Vincent Berk		



Article 1 To hear the reports of others.

To hear the reports of Agents, Auditors, Committees, or other officers heretofore chosen, and pass any vote relating thereto.

Article 02 Collective Bargaining Agreement

To see if the school district will vote to approve the cost items included in the collective bargaining agreement reached between the Lyme School Board and the Lyme Education Association which calls for the following estimated increases in salaries and benefits at the current staffing level over those paid in the prior fiscal year:

Fiscal Year 2021	Estimated Increase \$73,417
Fiscal Year 2022	Estimated Increase \$47,548
Fiscal Year 2023	Estimated Increase \$49,991
Fiscal Year 2024	Estimated Increase \$65,936

and further to raise and appropriate \$73,417 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. The School Board recommends this appropriation. The Budget Committee recommends this appropriation.

Article 03 Operating Budget

To see if the Lyme School District will vote to raise and appropriate the Budget Committee's recommended amount of \$7,189,874 for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for the statutory obligations of the district. This article does not include appropriations contained in any special or individual articles addressed separately, except for the amounts in article 6. The School Board recommends this appropriation. The Budget Committee recommends this appropriation.

Article 04 Transfer from Surplus to Post Retirement Benefit Capital Reserve Fund

To see if the Lyme School District will vote to raise and appropriate up to the sum of \$43,000 to be added to the Post Retirement Benefit Capital Reserve Fund previously established at the Lyme School District Meeting on March 3, 2016. This sum to come from June 30 fund balance available for transfer on July 1. No amount to be raised from taxation. The School Board recommends this appropriation. The Budget Committee recommends this appropriation.

Article 05 Transfer from Surplus to Maintenance Capital Reserve Fund

To see if the Lyme School District will vote to raise and appropriate up to the sum of \$10,000 to be added to the Maintenance Capital Reserve Fund previously established at the Lyme School District Meeting on March 14, 1996. This sum to come from June 30 fund balance available for transfer on July 1. No amount to be raised from taxation. The School Board recommends this appropriation. The Budget Committee recommends this appropriation.



Article 06 Salaries of District Officials

To determine and fix the salaries of school district officers as follows: School District Treasurer \$825; School District Clerk \$100; School District Moderator \$100. The amounts in this article are included in Article 3. The School Board recommends this appropriation. The Budget Committee recommends this appropriation.

Article 07 Other Business

To transact any other business that may legally come before this meeting.

SCHOOL DISTRICT WARRANT

STATE OF NEW HAMPSHIRE

MARCH 10, 2020

GRAFTON S.S.

SCHOOL DISTRICT OF LYME

To the inhabitants of the School District of Lyme, in the County of Grafton, and State of New Hampshire, qualified to vote in District affairs:

You are hereby notified to meet at the Lyme Community Gymnasium in Lyme, New Hampshire, on Tuesday, March 10, 2020, at 7:00 in the morning to act on the following subjects:

To choose by ballot a Moderator, a Clerk, and a Treasurer, each to serve one year, and two members of the School Board, each to serve three years.

NOTE: ALL OTHER SCHOOL BUSINESS WILL BE CONDUCTED AT THE SCHOOL DISTRICT MEETING TO BE HELD ON THURSDAY, MARCH 5, 2020, AT 6:00 PM AT THE LYME COMMUNITY GYMNASIUM.

Polls will open at 7:00 AM and will close no earlier than 7:00 PM.

Given under our hands and seals at said Lyme this twenty-eighth day of January 2020.

A TRUE COPY ATTEST:

Jonathan Voegele, Chair



Matthew Hayden



Hayes Greenway



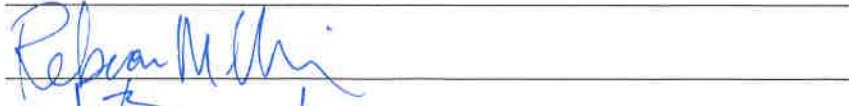
Yolanda Bujarski



Phil Barta



Rebecca Wipfler



Vincent Berk



School Board, School District of Lyme, New Hampshire



Proposed Budget
Lyme School District


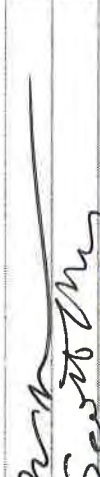

For School districts which have adopted the provisions of RSA 32:14 through RSA 32:24
Appropriations and Estimates of Revenue for the Fiscal Year From:
July 1, 2020 to June 30, 2021

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: February 11, 2020

SCHOOL BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in the form
and to the best of my belief it is true, correct and complete.

Name	Position	Signature
Richard Jones	Chair	
Elizabeth Glenshaw	Vice Chair	
Greg		
Jennifer Boyalston		
Judith Brotman	Select Board Representative	
Eric Colberg		
Matthew Hayden	School Board Representative	
Scott May		
Wilkes McClave		
Michael McKusick		
Christopher Ramsden		

This form must be signed, scanned and uploaded to the Municipal Tax Rate Setting Portal: <https://www.proptax.org/>



New Hampshire
Department of
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10-SCHOOL

Proposed Budget

Account	Purpose	Article	Expenditures for period ending 6/30/2019	Appropriations as Approved by DRA for period ending 6/30/2020	School Board's Appropriations for period ending 6/30/2021 (Recommended)	School Board's Appropriations for period ending 6/30/2021 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Not Recommended)
Instruction								
1100-1199	Regular Programs	03	\$4,249,949	\$4,351,148	\$4,246,367	\$0	\$4,246,367	\$0
1200-1299	Special Programs	03	\$900,192	\$1,115,919	\$1,054,392	\$0	\$1,054,392	\$0
1300-1399	Vocational Programs		\$0	\$0	\$0	\$0	\$0	\$0
1400-1499	Other Programs		\$0	\$0	\$0	\$0	\$0	\$0
1500-1599	Non-Public Programs	03	\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	03	\$0	\$0	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0	\$0	\$0
Instruction Subtotal			\$5,150,141	\$5,467,067	\$5,300,759	\$0	\$5,300,759	\$0
Support Services								
2000-2199	Student Support Services	03	\$267,256	\$344,236	\$363,570	\$0	\$363,570	\$0
2200-2299	Instructional Staff Services	03	\$49,133	\$93,073	\$102,379	\$0	\$102,379	\$0
Support Services Subtotal			\$316,389	\$437,309	\$465,949	\$0	\$465,949	\$0
General Administration								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	03	\$33,266	\$43,381	\$30,453	\$0	\$30,453	\$0
General Administration Subtotal			\$33,266	\$43,381	\$30,453	\$0	\$30,453	\$0
Executive Administration								
2320 (310)	SAU Management Services		\$0	\$0	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	03	\$173,415	\$188,592	\$196,016	\$0	\$196,016	\$0
2400-2499	School Administration Service	03	\$385,507	\$392,959	\$421,141	\$0	\$421,141	\$0
2500-2599	Business		\$0	\$0	\$0	\$0	\$0	\$0



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Proposed Budget

2600-2699	Plant Operations and Maintenance	03	\$401,452	\$317,267	\$311,870	\$0	\$311,870	\$0
2700-2799	Student Transportation	03	\$126,589	\$135,666	\$132,459	\$0	\$132,459	\$0
2800-2999	Support Service, Central and Other		\$0	\$0	\$0	\$0	\$0	\$0
Executive Administration Subtotal			\$1,086,963	\$1,034,484	\$1,061,486	\$0	\$1,061,486	\$0
Non-Instructional Services								
3100	Food Service Operations	03	\$99,899	\$102,405	\$95,440	\$0	\$95,440	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal			\$99,899	\$102,405	\$95,440	\$0	\$95,440	\$0
Facilities Acquisition and Construction								
4100	Site Acquisition		\$0	\$0	\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0	\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$153,260	\$0	\$0	\$0	\$0	\$0
4600	Building Improvement Services		\$0	\$0	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal			\$153,260	\$0	\$0	\$0	\$0	\$0
Other Outlays								
5110	Debt Service - Principal	03	\$112,681	\$125,000	\$122,535	\$0	\$122,535	\$0
5120	Debt Service - Interest	03	\$103,346	\$90,727	\$93,252	\$0	\$93,252	\$0
Other Outlays Subtotal			\$216,027	\$215,727	\$215,787	\$0	\$215,787	\$0

Fund Transfers

5220-5221	To Food Service	03	\$21,172	\$20,000	\$20,000	\$0	\$20,000	\$0
5222-5229	To Other Special Revenue		\$0	\$0	\$0	\$0	\$0	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation		\$0	\$0	\$0	\$0	\$0	\$0



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Proposed Budget

9990	Supplemental Appropriation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9992	Deficit Appropriation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Fund Transfers Subtotal	\$21,172	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$0
	Total Operating Budget Appropriations		\$7,189,874	\$0	\$7,189,874			\$0



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Proposed Budget

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2021 (Recommended)	School Board's Appropriations for period ending 6/30/2021 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Not Recommended)
5251	To Capital Reserve Fund		\$0	\$0	\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	04	\$43,000	\$0	\$43,000	\$0
		<i>Purpose: Transfer from Surplus to Post Retirement Benefit C</i>				
5251	To Capital Reserve Fund	05	\$10,000	\$0	\$10,000	\$0
		<i>Purpose: Transfer from Surplus to Maintenance Capital Reser</i>				
Total Proposed Special Articles			\$53,000	\$0	\$53,000	\$0



Proposed Budget

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2021 (Recommended) (Not Recommended)	School Board's Appropriations for period ending 6/30/2021 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Recommended) (Not Recommended)
1100-1199	Regular Programs	02	\$73,417	\$0	\$73,417	\$0
Total Proposed Individual Articles			\$73,417	\$0	\$73,417	\$0



New Hampshire
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Proposed Budget

Account	Source	Article	Revised Revenues for period ending 6/30/2020	School Board's Estimated Revenues for period ending 6/30/2021	Budget Committee's Estimated Revenues for period ending 6/30/2021
Local Sources					
1300-1349	Tuition		\$0	\$0	\$0
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	03	\$300	\$300	\$300
1600-1699	Food Service Sales	03	\$67,400	\$61,440	\$61,440
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	03	\$875	\$875	\$875
Local Sources Subtotal			\$68,575	\$62,615	\$62,615
State Sources					
3210	School Building Aid		\$0	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Catastrophic Aid		\$0	\$0	\$0
3240-3249	Vocational Aid	03	\$19,000	\$19,000	\$19,000
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	03	\$975	\$1,000	\$1,000
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
State Sources Subtotal			\$19,975	\$20,000	\$20,000
Federal Sources					
4100-4539	Federal Program Grants		\$0	\$0	\$0
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	03	\$14,030	\$13,000	\$13,000
4570	Disabilities Programs	03	\$50,330	\$46,730	\$46,730
4580	Medicaid Distribution		\$0	\$0	\$0



New Hampshire
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Proposed Budget

4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve	03	\$416	\$420	\$420
	Federal Sources Subtotal		\$64,776	\$60,150	\$60,150
Other Financing Sources					
5110-5139	Sale of Bonds or Notes		\$0	\$0	\$0
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfer from Food Service Special Revenue Fund		\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds		\$0	\$0	\$0
5230	Transfer from Capital Project Funds		\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds		\$0	\$0	\$0
5252	Transfer from Expendable Trust Funds		\$0	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0
5300-5699	Other Financing Sources		\$20,000	\$0	\$0
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	05, 04	\$0	\$53,000	\$53,000
9999	Fund Balance to Reduce Taxes		\$171,503	\$0	\$0
	Other Financing Sources Subtotal		\$191,503	\$53,000	\$53,000
	Total Estimated Revenues and Credits		\$344,829	\$195,765	\$195,765



New Hampshire
Department of
Revenue Administration

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Proposed Budget

Item	School Board Period ending 6/30/2021 (Recommended)	Budget Committee Period ending 6/30/2021 (Recommended)
Operating Budget Appropriations	\$7,189,874	\$7,189,874
Special Warrant Articles	\$53,000	\$53,000
Individual Warrant Articles	\$73,417	\$73,417
Total Appropriations	\$7,316,291	\$7,316,291
Less Amount of Estimated Revenues & Credits	\$195,765	\$195,765
Less Amount of State Education Tax/Grant	\$709,376	\$709,376
Estimated Amount of Taxes to be Raised	\$6,411,150	\$6,411,150



Proposed Budget

1. Total Recommended by Budget Committee	\$7,316,291
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$122,535
3. Interest: Long-Term Bonds & Notes	\$93,252
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (<i>Sum of Lines 2 through 5 above</i>)	\$215,787
7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)	\$7,100,504
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$710,050
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$73,417
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (<i>Line 1 + Line 8 + Line 11 + Line 12</i>)	\$8,026,341

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1100 High School Instruction						
10-1-1100-5310-00000 Secondary 504 Services	\$4,000.00	\$1,900.00	\$3,000.00	\$1,000.00	(\$2,000.00)	
10-1-1100-5561-00000 High School Tuition, In-State	\$1,374,026.00	\$1,373,400.48	\$1,337,262.00	\$1,441,272.00	\$104,010.00	
10-1-1100-5562-00000 High School Tuition, Out of State	\$530,157.00	\$513,482.00	\$554,350.00	\$422,276.00	(\$132,074.00)	
10-1-1100-5563-00000 Vocational Tuition	\$36,016.00	\$54,390.00	\$37,202.00	\$38,796.00	\$1,594.00	
1100 High School Instruction	\$1,944,199.00	\$1,943,172.48	\$1,931,814.00	\$1,903,344.00	(\$28,470.00)	
1200 High School Special Ed.						
10-1-1200-5110-00000 Salaries, Sec SPED	\$44,128.50	\$43,466.50	\$45,287.64	\$47,098.62	\$1,810.98	
10-1-1200-5111-00000 Assistant Salaries, Sec SPED	\$22,519.56	\$0.00	\$0.00	\$0.00	\$0.00	
10-1-1200-5130-00000 Extended Year Tutor, Sec SPED	\$645.90	\$0.00	\$1,076.50	\$1,076.50	\$0.00	
10-1-1200-5210-00000 Health Buybacks, Sec SPED	\$538.25	\$0.00	\$0.00	\$0.00	\$0.00	
10-1-1200-5211-00000 Health Insurance, Sec SPED	\$8,560.76	\$9,548.61	\$8,331.05	\$8,743.54	\$412.49	
10-1-1200-5212-00000 Dental Insurance, Sec SPED	\$462.80	\$516.20	\$473.46	\$491.92	\$18.46	
10-1-1200-5213-00000 Life/LTD Insurance, Sec SPED	\$0.00	\$96.00	\$0.00	\$0.00	\$0.00	
10-1-1200-5220-00000 Social Security, Sec SPED	\$4,132.18	\$2,552.14	\$2,736.00	\$2,845.41	\$109.41	
10-1-1200-5221-00000 Medicare, Sec SPED	\$966.39	\$596.88	\$639.87	\$665.46	\$25.59	
10-1-1200-5232-00000 Retirement, Sec SPED	\$8,077.44	\$7,545.83	\$7,854.99	\$8,169.07	\$314.08	
10-1-1200-5234-00000 403B, Sec SPED	\$5,397.38	\$1,272.93	\$1,323.86	\$1,376.81	\$52.95	
10-1-1200-5320-00000 Contracted Services, SPED	\$66,000.00	\$8,119.31	\$21,800.00	\$17,800.00	(\$4,000.00)	
10-1-1200-5321-00000 Staff Development, SPED	\$3,540.00	\$4,620.16	\$2,875.00	\$2,875.00	\$0.00	
10-1-1200-5360-00000 Legal Expenses, Sec SPED	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$0.00	
10-1-1200-5561-00000 Non Resid Tuition, Sec SPED	\$131,000.00	\$106,331.47	\$101,510.00	\$61,000.00	(\$40,510.00)	
10-1-1200-5562-00000 Residential Tuition, Sec SPED	\$20,000.00	\$0.00	\$20,000.00	\$0.00	(\$20,000.00)	
10-1-1200-5580-00000 Travel Reimb, Sec SPED	\$2,400.00	\$1,804.51	\$2,400.00	\$2,000.00	(\$400.00)	
10-1-1200-5610-00000 Supplies, Sec SPED	\$0.00	\$8.79	\$0.00	\$0.00	\$0.00	
1200 High School Special Ed.	\$320,869.16	\$186,479.33	\$218,808.37	\$156,642.33	(\$62,166.04)	
1100 Regular Instruction						
10-2-1100-5110-00000 Teacher Salaries	\$1,297,587.78	\$1,295,460.76	\$1,394,100.11	\$1,424,149.41	\$30,049.30	
10-2-1100-5111-00000 Staff Salaries	\$14,546.00	\$39,951.76	\$27,249.26	\$42,015.02	\$14,765.76	
10-2-1100-5120-00000 Substitute Salaries	\$53,825.00	\$14,162.90	\$53,825.00	\$21,530.00	(\$32,295.00)	
10-2-1100-5130-00000 Extra Curricular Stipends	\$3,767.75	\$3,227.09	\$3,767.75	\$3,767.75	\$0.00	
10-2-1100-5210-00000 Health Buybacks	\$1,948.47	\$2,600.00	\$2,600.00	\$4,250.00	\$1,650.00	
10-2-1100-5211-00000 Health Insurance	\$300,054.42	\$294,142.24	\$300,317.48	\$321,324.21	\$21,006.73	
10-2-1100-5212-00000 Dental Insurance	\$19,511.25	\$19,823.66	\$21,246.83	\$24,023.49	\$2,776.66	
10-2-1100-5213-00000 Life/LTD Insurance	\$6,000.00	\$3,469.74	\$6,000.00	\$6,000.00	\$0.00	
10-2-1100-5214-00000 Short Term Disability	\$6,000.00	\$5,394.37	\$6,000.00	\$6,000.00	\$0.00	
10-2-1100-5215-00000 HRA Administration	\$400.00	\$470.00	\$400.00	\$400.00	\$0.00	
10-2-1100-5220-00000 Social Security	\$77,833.85	\$81,580.34	\$87,332.68	\$91,165.69	\$3,833.01	
10-2-1100-5221-00000 Medicare	\$18,203.08	\$19,079.87	\$20,424.55	\$21,321.01	\$896.46	
10-2-1100-5231-00000 Staff Retirement	\$6,651.04	\$0.00	\$0.00	\$0.00	\$0.00	
10-2-1100-5232-00000 Teacher Retirement	\$204,309.71	\$212,373.03	\$225,693.08	\$239,280.08	\$13,587.00	
10-2-1100-5239-00000 Other Local Retirement	\$0.00	\$0.00	\$0.00	\$4,131.85	\$4,131.85	

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10-2-1100-5250-00000 Unemployment Comp	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	
10-2-1100-5260-00000 Workers Comp	\$9,883.00	\$2,481.44	\$10,592.00	\$10,109.00	(\$483.00)	
10-2-1100-5290-00000 Wellness Program	\$5,900.00	\$0.00	\$5,900.00	\$1,000.00	(\$4,900.00)	
10-2-1100-5310-00000 504 Services	\$500.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	
10-2-1100-5320-00000 Contracted Service	\$3,500.00	\$5,915.92	\$1.00	\$500.00	\$499.00	
10-2-1100-5321-00000 Assessment	\$4,000.00	\$57.00	\$2,000.00	\$4,300.00	\$2,300.00	
10-2-1100-5322-00000 Enrichment	\$0.00	\$0.00	\$3,500.00	\$3,500.00	\$0.00	
10-2-1100-5330-00000 ESL Services	\$5,000.00	\$221.81	\$4,000.00	\$2,000.00	(\$2,000.00)	
10-2-1100-5430-00000 Repairs to Equipment	\$800.00	\$366.00	\$800.00	\$800.00	\$0.00	
10-2-1100-5431-00000 Repairs/Computer Equip	\$2,000.00	\$1,180.79	\$2,000.00	\$2,000.00	\$0.00	
10-2-1100-5442-00000 Copier & Laminator Leases	\$9,600.00	\$5,095.00	\$9,600.00	\$9,600.00	\$0.00	
10-2-1100-5532-00000 On-Line Services	\$11,500.00	\$12,445.11	\$15,000.00	\$6,450.00	(\$8,550.00)	
10-2-1100-5610-00000 Supplies	\$33,000.00	\$36,854.34	\$33,000.00	\$33,000.00	\$0.00	
10-2-1100-5611-00000 Supplies - Design Lab	\$0.00	\$15,932.94	\$1.00	\$5,000.00	\$4,999.00	
10-2-1100-5640-00000 Books	\$7,500.00	\$7,511.71	\$7,500.00	\$7,500.00	\$0.00	
10-2-1100-5650-00000 Software	\$6,000.00	\$7,000.45	\$5,200.00	\$8,405.00	\$3,205.00	
10-2-1100-5651-00000 Student Information System	\$2,000.00	\$6,261.25	\$2,000.00	\$2,000.00	\$0.00	
10-2-1100-5733-00000 Furniture	\$3,500.00	\$11,158.83	\$3,500.00	\$3,500.00	\$0.00	
10-2-1100-5739-00000 Equipment	\$2,500.00	\$3,437.96	\$2,500.00	\$2,500.00	\$0.00	
10-2-1100-5740-00000 Computer Equipment	\$24,000.00	\$67,701.91	\$27,000.00	\$30,000.00	\$3,000.00	
1100 Regular Instruction	\$2,142,321.35	\$2,175,358.22	\$2,284,550.74	\$2,343,022.51	\$58,471.77	
1110 Foreign Language, Elem.						
10-2-1110-5110-22345 Teacher Salaries	\$85,612.24	\$85,612.24	\$87,389.01	\$0.00	(\$87,389.01)	
10-2-1110-5211-22345 Health Insurance	\$23,114.08	\$23,114.26	\$22,492.86	\$0.00	(\$22,492.86)	
10-2-1110-5212-22345 Dental Insurance	\$1,623.38	\$1,623.70	\$1,660.88	\$0.00	(\$1,660.88)	
10-2-1110-5213-22345 Life/LTD Insurance	\$0.00	\$192.00	\$0.00	\$0.00	\$0.00	
10-2-1110-5220-22345 Social Security	\$5,307.96	\$4,614.22	\$5,418.12	\$0.00	(\$5,418.12)	
10-2-1110-5221-22345 Medicare	\$1,241.38	\$1,079.25	\$1,267.14	\$0.00	(\$1,267.14)	
10-2-1110-5232-22345 Retirement	\$14,862.32	\$14,862.33	\$15,555.28	\$0.00	(\$15,555.28)	
10-2-1110-5610-22345 Supplies	\$500.00	\$15.99	\$500.00	\$0.00	(\$500.00)	
10-2-1110-5640-22345 Books	\$500.00	\$303.92	\$500.00	\$0.00	(\$500.00)	
1110 Foreign Language, Elem.	\$132,761.36	\$131,417.91	\$134,783.29	\$0.00	(\$134,783.29)	
1200 Elementary Special Ed						
10-2-1200-5110-00000 Teacher Salaries	\$301,380.05	\$301,857.00	\$340,270.88	\$342,686.36	\$2,415.48	
10-2-1200-5111-00000 Staff Salaries	\$221,707.53	\$174,807.89	\$242,414.75	\$256,911.95	\$14,497.20	
10-2-1200-5112-00000 Pre-School Salaries	\$0.00	\$5,106.71	\$10,267.40	\$0.00	(\$10,267.40)	
10-2-1200-5130-00000 Extended Year Tutoring	\$10,765.00	\$11,184.75	\$14,802.00	\$16,000.00	\$1,198.00	
10-2-1200-5210-00000 Health Buybacks	\$3,353.03	\$2,470.00	\$2,658.96	\$2,780.00	\$121.04	
10-2-1200-5211-00000 Health Insurance	\$107,094.36	\$94,037.84	\$116,987.28	\$131,594.18	\$14,606.90	
10-2-1200-5212-00000 Dental Insurance	\$7,714.55	\$7,285.62	\$9,044.26	\$8,434.49	(\$609.77)	
10-2-1200-5213-00000 Life/LTD Insurance	\$0.00	\$1,858.26	\$0.00	\$0.00	\$0.00	
10-2-1200-5220-00000 Social Security	\$32,431.42	\$30,267.10	\$36,844.41	\$37,363.33	\$518.92	

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Account Number / Description	7/1/2018 - 6/30/2019	7/1/2018 - 6/30/2019	7/1/2019 - 6/30/2020	Proposed 7/1/2020 - 6/30/2021		
10-2-1200-5221-00000 Medicare	\$7,584.75	\$7,078.54	\$8,616.88	\$8,738.26	\$121.38	
10-2-1200-5231-00000 Retirement	\$8,928.04	\$9,311.54	\$10,658.34	\$0.00	(\$10,658.34)	
10-2-1200-5232-00000 Retirement	\$43,223.44	\$44,118.02	\$60,362.07	\$55,932.11	(\$4,429.96)	
10-2-1200-5234-00000 403B	\$0.00	\$979.20	\$1,323.86	\$1,376.81	\$52.95	
10-2-1200-5320-00000 Contracted Services	\$16,000.00	\$12,621.49	\$15,000.00	\$15,000.00	\$0.00	
10-2-1200-5321-00000 Pre-School Consultant	\$8,000.00	\$1,320.00	\$6,500.00	\$5,502.42	(\$997.58)	
10-2-1200-5322-00000 Assessment	\$1,200.00	\$217.90	\$1,000.00	\$1,000.00	\$0.00	
10-2-1200-5360-00000 Legal Expenses	\$600.00	\$0.00	\$500.00	\$500.00	\$0.00	
10-2-1200-5560-00000 Preschool Tuition	\$0.00	\$2,624.60	\$5,560.00	\$5,280.00	(\$280.00)	
10-2-1200-5580-00000 Travel Reimbursement	\$1,000.00	\$19.02	\$1,000.00	\$1,000.00	\$0.00	
10-2-1200-5610-00000 Supplies	\$3,500.00	\$2,648.42	\$3,500.00	\$3,000.00	(\$500.00)	
10-2-1200-5640-00000 Books	\$800.00	\$872.96	\$1,000.00	\$1,000.00	\$0.00	
10-2-1200-5650-00000 Software	\$0.00	\$332.64	\$0.00	\$0.00	\$0.00	
10-2-1200-5733-00000 Furniture	\$2,500.00	\$271.84	\$3,000.00	\$750.00	(\$2,250.00)	
10-2-1200-5739-00000 Equipment	\$1,200.00	\$1,622.61	\$1,200.00	\$1,200.00	\$0.00	
10-2-1200-5740-00000 Computer Equipment	\$4,600.00	\$798.22	\$4,600.00	\$1,700.00	(\$2,900.00)	
1200 Elementary Special Ed	\$783,582.17	\$713,712.17	\$897,111.09	\$897,749.91	\$638.82	
2120 Guidance						
10-2-2120-5110-00000 Salaries	\$33,410.31	\$31,625.25	\$54,512.37	\$54,512.37	\$0.00	
10-2-2120-5211-00000 Health Insurance	\$7,704.62	\$8,780.33	\$22,492.86	\$23,610.08	\$1,117.22	
10-2-2120-5212-00000 Dental Insurance	\$0.00	\$504.40	\$1,660.88	\$983.84	(\$677.04)	
10-2-2120-5213-00000 Life/LTD Insurance	\$0.00	\$89.10	\$0.00	\$0.00	\$0.00	
10-2-2120-5220-00000 Social Security	\$2,071.44	\$1,995.30	\$3,379.77	\$3,379.77	\$0.00	
10-2-2120-5221-00000 Medicare	\$484.45	\$466.66	\$790.43	\$790.43	\$0.00	
10-2-2120-5232-00000 Retirement	\$0.00	\$5,745.24	\$9,703.20	\$9,703.20	\$0.00	
10-2-2120-5320-00000 Contracted Services	\$0.00	\$2,108.00	\$0.00	\$6,445.00	\$6,445.00	
10-2-2120-5580-00000 Travel	\$0.00	\$502.98	\$0.00	\$0.00	\$0.00	
10-2-2120-5610-00000 Supplies	\$0.00	\$272.32	\$1,000.00	\$1,000.00	\$0.00	
2120 Guidance	\$43,670.82	\$52,089.58	\$93,539.51	\$100,424.69	\$6,885.18	
2130 Health Services						
10-2-2130-5110-00000 Salaries	\$61,597.12	\$60,724.51	\$63,431.00	\$63,258.07	(\$172.93)	
10-2-2130-5120-00000 Substitutes	\$0.00	\$1,025.00	\$0.00	\$0.00	\$0.00	
10-2-2130-5211-00000 Health Insurance	\$5,136.34	\$5,136.56	\$4,998.62	\$5,245.90	\$247.28	
10-2-2130-5212-00000 Dental Insurance	\$973.94	\$288.86	\$295.24	\$306.90	\$11.66	
10-2-2130-5213-00000 Life/LTD Insurance	\$0.00	\$155.82	\$0.00	\$0.00	\$0.00	
10-2-2130-5220-00000 Social Security	\$3,819.02	\$3,448.92	\$3,932.73	\$3,922.00	(\$10.73)	
10-2-2130-5221-00000 Medicare	\$893.16	\$806.52	\$919.75	\$917.24	(\$2.51)	
10-2-2130-5610-00000 Supplies	\$1,000.00	\$1,938.02	\$1,300.00	\$1,300.00	\$0.00	
10-2-2130-5651-00000 Software	\$0.00	\$0.00	\$0.00	\$895.00	\$895.00	
10-2-2130-5739-00000 Equipment	\$1,000.00	\$0.00	\$700.00	\$700.00	\$0.00	
2130 Health Services	\$74,419.58	\$73,524.21	\$75,577.34	\$76,545.11	\$967.77	

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Account Number / Description	7/1/2018 - 6/30/2019	7/1/2018 - 6/30/2019	7/1/2019 - 6/30/2020	7/1/2020 - 6/30/2021		
2140 Psychological Services						
10-2-2140-5320-00000 Psychological Services	\$19,700.00	\$26,740.00	\$23,400.00	\$25,000.00	\$1,600.00	
2140 Psychological Services	\$19,700.00	\$26,740.00	\$23,400.00	\$25,000.00	\$1,600.00	
2150 Speech Services						
10-2-2150-5220-00000 Social Security	\$0.00	\$6,381.84	\$5,937.12	\$5,831.10	(\$106.02)	
10-2-2150-5221-00000 Medicare	\$0.00	\$1,492.53	\$1,388.52	\$1,363.73	(\$24.79)	
10-2-2150-5320-00000 Speech Services	\$96,885.00	\$56,045.31	\$95,760.00	\$95,760.00	\$0.00	
10-2-2150-5321-00000 Extended Year Program	\$5,000.00	\$5,913.75	\$5,382.50	\$5,382.50	\$0.00	
2150 Speech Services	\$101,885.00	\$69,833.43	\$108,468.14	\$108,337.33	(\$130.81)	
2160 OT/PT Services						
10-2-2160-5220-00000 Social Security	\$447.64	\$454.16	\$319.83	\$353.40	\$33.57	
10-2-2160-5221-00000 Medicare	\$104.69	\$106.21	\$74.80	\$82.65	\$7.85	
10-2-2160-5320-00000 OT/PT Services	\$32,708.00	\$44,115.36	\$40,798.50	\$50,769.00	\$9,970.50	
10-2-2160-5321-00000 Extended Year Services	\$2,000.00	\$393.48	\$2,058.14	\$2,058.14	\$0.00	
2160 OT/PT Services	\$35,260.33	\$45,069.21	\$43,251.27	\$53,263.19	\$10,011.92	
2210 Improvement/Instruction						
10-2-2210-5110-00000 Teacher Stipends	\$4,800.00	\$973.00	\$2,000.00	\$2,000.00	\$0.00	
10-2-2210-5112-00000 Common Core Stipends	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-2-2210-5220-00000 Social Security	\$1,228.00	\$58.87	\$1,228.00	\$535.50	(\$692.50)	
10-2-2210-5221-00000 Medicare	\$287.00	\$13.77	\$287.00	\$0.00	(\$287.00)	
10-2-2210-5232-00000 Retirement	\$3,437.00	\$168.89	\$3,437.00	\$1,246.00	(\$2,191.00)	
10-2-2210-5240-00000 Teacher Reimb- Conferences	\$18,000.00	\$13,364.05	\$18,000.00	\$18,000.00	\$0.00	
10-2-2210-5241-00000 Incent/TeacherExcellence	\$5,000.00	\$929.52	\$5,000.00	\$5,000.00	\$0.00	
10-2-2210-5242-00000 SS Reimb - Conferences	\$500.00	\$890.92	\$1,000.00	\$1,000.00	\$0.00	
10-2-2210-5320-00000 Contracted Svs	\$0.00	\$2,000.00	\$0.00	\$0.00	\$0.00	
10-2-2210-5321-00000 Inservice Contracted Serv	\$0.00	\$0.00	\$1.00	\$3,171.50	\$3,170.50	
10-2-2210-5329-00000 Wellness Program	\$1,000.00	\$300.00	\$1,000.00	\$1,000.00	\$0.00	
10-2-2210-5610-00000 Supplies	\$250.00	\$552.83	\$250.00	\$250.00	\$0.00	
10-2-2210-5640-00000 Prof. Library/Publication	\$0.00	\$237.34	\$0.00	\$0.00	\$0.00	
2210 Improvement/Instruction	\$39,502.00	\$19,489.19	\$32,203.00	\$32,203.00	\$0.00	
2211 Supervision/Improvement						
10-2-2211-5322-00000 Evaluators	\$7,500.00	\$8,600.00	\$8,600.00	\$8,600.00	\$0.00	
10-2-2211-5532-00000 On-Line Services	\$0.00	\$4,500.00	\$4,500.00	\$4,500.00	\$0.00	
2211 Supervision/Improvement	\$7,500.00	\$13,100.00	\$13,100.00	\$13,100.00	\$0.00	
2220 Library						
10-2-2220-5110-00000 Teacher Salaries	\$35,772.42	\$0.00	\$27,256.19	\$40,612.32	\$13,356.13	
10-2-2220-5111-00000 Salaries, Library Aid	\$0.00	\$14,872.19	\$0.00	\$0.00	\$0.00	
10-2-2220-5210-00000 Insurance Buyback	\$0.00	\$350.00	\$0.00	\$0.00	\$0.00	
10-2-2220-5211-00000 Health Insurance	\$4,537.06	\$0.00	\$11,246.43	\$4,371.77	(\$6,874.66)	

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Account Number / Description	2019 Budget 7/1/2018 - 6/30/2019	2019 Actual 7/1/2018 - 6/30/2019	2020 Budget 7/1/2019 - 6/30/2020	2021 Budget Proposed 7/1/2020 - 6/30/2021	Difference	%
10-2-2220-5212-00000 Dental Insurance	\$0.00	\$0.00	\$830.44	\$255.84	(\$574.60)	
10-2-2220-5213-00000 Life/LTD Insurance	\$0.00	\$96.40	\$0.00	\$0.00	\$0.00	
10-2-2220-5220-00000 Social Security	\$2,217.89	\$942.62	\$1,689.88	\$2,517.96	\$828.08	
10-2-2220-5221-00000 Medicare	\$518.70	\$220.47	\$395.21	\$588.88	\$193.67	
10-2-2220-5232-00000 Teacher Retirement	\$0.00	\$61.89	\$4,851.60	\$7,229.04	\$2,377.44	
10-2-2220-5610-00000 Supplies	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	
10-2-2220-5640-00000 Books	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	
2220 Library	\$43,546.07	\$16,543.57	\$47,769.75	\$57,075.81	\$9,306.06	
2310 School Board						
10-2-2310-5110-00000 Salaries	\$950.00	\$1,000.00	\$950.00	\$1,025.00	\$75.00	
10-2-2310-5220-00000 Social Security	\$73.00	\$372.00	\$73.00	\$78.41	\$5.41	
10-2-2310-5221-00000 Medicare	\$0.00	\$87.00	\$0.00	\$0.00	\$0.00	
10-2-2310-5232-00000 Bonus - Retirement	\$608.00	\$0.00	\$608.00	\$0.00	(\$608.00)	
10-2-2310-5320-00000 Contracted Services	\$2,000.00	\$7,007.00	\$2,000.00	\$7,000.00	\$5,000.00	
10-2-2310-5340-00000 Performance Bonuses	\$3,500.00	\$5,000.00	\$3,500.00	\$0.00	(\$3,500.00)	
10-2-2310-5360-00000 Legal Services	\$5,000.00	\$3,179.50	\$18,000.00	\$5,000.00	(\$13,000.00)	
10-2-2310-5370-00000 Audit	\$9,500.00	\$9,660.00	\$9,500.00	\$9,500.00	\$0.00	
10-2-2310-5540-00000 Advertising	\$3,500.00	\$3,441.52	\$5,000.00	\$4,000.00	(\$1,000.00)	
10-2-2310-5610-00000 Supplies	\$350.00	\$55.00	\$350.00	\$350.00	\$0.00	
10-2-2310-5810-00000 Dues and Fees	\$3,120.00	\$3,463.96	\$3,400.00	\$3,500.00	\$100.00	
2310 School Board	\$28,601.00	\$33,265.98	\$43,381.00	\$30,453.41	(\$12,927.59)	
2320 SAU Administration						
10-2-2320-5110-00000 Salaries	\$99,116.00	\$98,844.53	\$111,224.31	\$117,185.79	\$5,961.48	
10-2-2320-5210-00000 Health Buybacks	\$333.72	\$281.25	\$281.25	\$281.25	\$0.00	
10-2-2320-5211-00000 Health Insurance	\$31,970.00	\$31,998.13	\$31,111.26	\$32,655.08	\$1,543.82	
10-2-2320-5212-00000 Dental Insurance	\$1,623.44	\$1,623.67	\$1,660.88	\$1,725.62	\$64.74	
10-2-2320-5213-00000 Life/LTD	\$0.00	\$331.44	\$0.00	\$0.00	\$0.00	
10-2-2320-5220-00000 Social Security	\$6,145.19	\$5,597.71	\$6,600.85	\$6,968.94	\$368.09	
10-2-2320-5221-00000 Medicare	\$1,437.18	\$1,309.21	\$1,543.75	\$1,629.83	\$86.08	
10-2-2320-5231-00000 Staff Retirement	\$8,125.26	\$8,284.64	\$8,375.64	\$9,159.28	\$783.64	
10-2-2320-5234-00000 403B	\$4,027.71	\$2,184.00	\$2,249.52	\$2,460.00	\$210.48	
10-2-2320-5320-00000 Contracted Services	\$8,100.00	\$7,768.50	\$975.00	\$700.00	(\$275.00)	
10-2-2320-5321-00000 Professional Development	\$0.00	\$0.00	\$2,750.00	\$2,750.00	\$0.00	
10-2-2320-5430-00000 Repairs	\$530.00	\$562.63	\$570.00	\$200.00	(\$370.00)	
10-2-2320-5431-00000 Network/Computer Maint	\$6,096.00	\$5,614.35	\$13,600.00	\$14,000.00	\$400.00	
10-2-2320-5531-00000 Telephone	\$2,000.00	\$1,057.24	\$1,200.00	\$1,200.00	\$0.00	
10-2-2320-5534-00000 Postage	\$850.00	\$583.13	\$850.00	\$850.00	\$0.00	
10-2-2320-5580-00000 Travel	\$1,000.00	\$851.27	\$1,000.00	\$1,000.00	\$0.00	
10-2-2320-5590-00000 Hiring/Pre Employment	\$750.00	\$96.50	\$750.00	\$500.00	(\$250.00)	
10-2-2320-5610-00000 Supplies	\$1,500.00	\$760.08	\$1,500.00	\$1,000.00	(\$500.00)	
10-2-2320-5733-00000 Furniture	\$250.00	\$0.00	\$250.00	\$250.00	\$0.00	
10-2-2320-5739-00000 Equipment	\$0.00	\$4,991.00	\$0.00	\$0.00	\$0.00	

SAU #76 - Lyme School District

Proposed Budget 2021

Report # 19581

	2019 Budget	2019 Actual	2020 Budget	2021 Budget Proposed	Difference	%
Account Number / Description	7/1/2018 - 6/30/2019	7/1/2018 - 6/30/2019	7/1/2019 - 6/30/2020	7/1/2020 - 6/30/2021		
10-2-2320-5740-00000 Computer Equipment	\$1,000.00	\$475.98	\$1,000.00	\$1,000.00	\$0.00	
10-2-2320-5810-00000 Dues and Fees	\$1,100.00	\$200.00	\$1,100.00	\$500.00	(\$600.00)	
2320 SAU Administration	\$175,954.50	\$173,415.26	\$188,592.46	\$196,015.79	\$7,423.33	
2400 School Administration						
10-2-2400-5110-00000 Salaries	\$263,270.56	\$274,053.15	\$280,294.70	\$291,856.70	\$11,562.00	
10-2-2400-5210-00000 Health Buybacks	\$4,306.00	\$4,000.00	\$4,000.00	\$3,500.00	(\$500.00)	
10-2-2400-5211-00000 Health Insurance	\$23,114.00	\$23,114.23	\$22,492.86	\$32,353.28	\$9,860.42	
10-2-2400-5212-00000 Dental Insurance	\$3,246.88	\$3,247.34	\$3,321.76	\$3,962.74	\$640.98	
10-2-2400-5213-00000 Life/LTD	\$0.00	\$508.56	\$0.00	\$0.00	\$0.00	
10-2-2400-5220-00000 Social Security	\$15,289.85	\$15,620.08	\$15,728.46	\$16,621.67	\$893.21	
10-2-2400-5221-00000 Medicare	\$3,846.42	\$3,970.00	\$4,038.62	\$4,203.84	\$165.22	
10-2-2400-5231-00000 Staff Retirement	\$3,510.76	\$0.00	\$0.00	\$4,078.80	\$4,078.80	
10-2-2400-5232-00000 Admin Retirement	\$40,348.10	\$40,781.83	\$43,457.96	\$44,126.94	\$668.98	
10-2-2400-5234-00000 403B	\$15,612.02	\$7,023.52	\$7,324.36	\$8,787.05	\$1,462.69	
10-2-2400-5320-00000 Staff Development	\$1,500.00	\$1,983.37	\$3,000.00	\$3,000.00	\$0.00	
10-2-2400-5430-00000 Repairs to Equipment	\$0.00	\$193.50	\$0.00	\$0.00	\$0.00	
10-2-2400-5531-00000 Telephone	\$3,450.00	\$4,565.53	\$3,450.00	\$4,500.00	\$1,050.00	
10-2-2400-5534-00000 Postage	\$1,400.00	\$442.55	\$1,400.00	\$700.00	(\$700.00)	
10-2-2400-5539-00000 Substitute Serv - Salaries	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	
10-2-2400-5550-00000 Printing and Binding	\$500.00	\$0.00	\$500.00	\$0.00	(\$500.00)	
10-2-2400-5580-00000 Travel	\$1,000.00	\$513.12	\$1,000.00	\$1,000.00	\$0.00	
10-2-2400-5610-00000 Supplies	\$750.00	\$413.69	\$750.00	\$250.00	(\$500.00)	
10-2-2400-5640-00000 Publications	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00	
10-2-2400-5739-00000 Office Equipment	\$0.00	\$2,661.31	\$0.00	\$0.00	\$0.00	
10-2-2400-5810-00000 Dues and Fees	\$0.00	\$415.00	\$0.00	\$0.00	\$0.00	
2400 School Administration	\$383,344.59	\$385,506.78	\$392,958.72	\$421,141.02	\$28,182.30	
2600 Building & Grounds						
10-2-2600-5110-00000 Salaries	\$99,632.00	\$88,126.23	\$104,384.80	\$106,901.60	\$2,516.80	
10-2-2600-5112-00000 Summer Custodian Help	\$3,229.50	\$3,363.50	\$3,230.00	\$3,230.00	\$0.00	
10-2-2600-5120-00000 Custodial Substitutes	\$2,000.00	\$7,842.00	\$2,000.00	\$2,153.00	\$153.00	
10-2-2600-5210-00000 Health Buybacks	\$269.00	\$250.00	\$250.00	\$750.00	\$500.00	
10-2-2600-5211-00000 Health Insurance	\$51,294.88	\$42,068.75	\$50,184.72	\$28,809.08	(\$21,375.64)	
10-2-2600-5212-00000 Dental Insurance	\$962.52	\$1,047.59	\$984.88	\$1,023.36	\$38.48	
10-2-2600-5213-00000 Life/LTD	\$0.00	\$393.47	\$0.00	\$0.00	\$0.00	
10-2-2600-5220-00000 Social Security	\$6,177.18	\$5,642.79	\$6,487.36	\$6,674.40	\$187.04	
10-2-2600-5221-00000 Medicare	\$1,444.67	\$1,319.72	\$1,517.21	\$1,560.96	\$43.75	
10-2-2600-5231-00000 Retirement	\$9,406.54	\$7,284.43	\$9,707.10	\$9,939.28	\$232.18	
10-2-2600-5260-00000 Worker's Comp	\$0.00	\$2,839.00	\$0.00	\$0.00	\$0.00	
10-2-2600-5421-00000 Trash Removal	\$6,500.00	\$7,400.44	\$7,000.00	\$8,000.00	\$1,000.00	
10-2-2600-5424-00000 Snow Removal	\$4,000.00	\$395.35	\$4,000.00	\$5,300.00	\$1,300.00	
10-2-2600-5430-00000 Repairs to Building	\$27,000.00	\$79,114.73	\$27,000.00	\$27,000.00	\$0.00	
10-2-2600-5431-00000 Grounds Upkeep	\$5,000.00	\$8,090.60	\$5,000.00	\$8,000.00	\$3,000.00	

SAU #76 - Lyme School District

Proposed Budget 2021

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	2019 Budget	2019 Actual	2020 Budget	2021 Budget	Difference	%
Account Number / Description	7/1/2018 - 6/30/2019	7/1/2018 - 6/30/2019	7/1/2019 - 6/30/2020	Proposed 7/1/2020 - 6/30/2021		
10-2-2600-5432-00000 Building Renovations	\$0.00	\$21,267.57	\$0.00	\$0.00	\$0.00	
10-2-2600-5433-00000 LWA Water Fee	\$3,600.00	\$3,285.01	\$3,600.00	\$3,600.00	\$0.00	
10-2-2600-5435-00000 Equipment Repairs/Maintenance	\$0.00	\$247.20	\$2,000.00	\$5,000.00	\$3,000.00	
10-2-2600-5520-00000 Building Insurance	\$11,339.00	\$11,689.00	\$11,191.00	\$12,198.00	\$1,007.00	
10-2-2600-5580-00000 Travel	\$400.00	\$178.10	\$400.00	\$400.00	\$0.00	
10-2-2600-5610-00000 Custodial Supplies	\$12,500.00	\$21,855.84	\$15,000.00	\$15,000.00	\$0.00	
10-2-2600-5621-00000 LP Gas	\$4,000.00	\$7,512.39	\$4,000.00	\$7,000.00	\$3,000.00	
10-2-2600-5622-00000 Electricity	\$30,830.00	\$30,138.47	\$30,830.00	\$30,830.00	\$0.00	
10-2-2600-5624-00000 Wood Pellets	\$27,000.00	\$15,515.26	\$24,000.00	\$24,000.00	\$0.00	
10-2-2600-5626-00000 Diesel Fuel	\$800.00	\$298.90	\$1,500.00	\$1,500.00	\$0.00	
10-2-2600-5733-00000 Furniture/Furniture Repairs	\$1,500.00	\$2,058.27	\$1,500.00	\$1,500.00	\$0.00	
10-2-2600-5739-00000 Equipment	\$1,500.00	\$32,227.42	\$1,500.00	\$1,500.00	\$0.00	
2600 Building & Grounds	\$310,385.29	\$401,452.03	\$317,267.07	\$311,869.68	(\$5,397.39)	
2700 Transportation						
10-2-2700-5110-00000 Salary	\$5,000.00	\$7,268.16	\$5,000.00	\$5,000.00	\$0.00	
10-2-2700-5111-00000 Crossing Guard Salaries	\$0.00	\$644.91	\$0.00	\$0.00	\$0.00	
10-2-2700-5220-00000 Social Security	\$310.00	\$454.00	\$310.00	\$310.00	\$0.00	
10-2-2700-5221-00000 Medicare	\$71.57	\$106.21	\$72.50	\$72.50	\$0.00	
10-2-2700-5231-00000 Staff Retirement	\$569.00	\$188.37	\$558.50	\$558.50	\$0.00	
10-2-2700-5260-00000 Worker's Comp	\$0.00	\$187.00	\$0.00	\$0.00	\$0.00	
10-2-2700-5440-00000 Field Trips	\$4,000.00	\$1,979.71	\$5,000.00	\$5,000.00	\$0.00	
10-2-2700-5443-00000 Bus Lease	\$116,880.00	\$114,800.80	\$117,725.00	\$114,518.00	(\$3,207.00)	
10-2-2700-5626-00000 Bus Fuel	\$7,000.00	\$959.76	\$7,000.00	\$7,000.00	\$0.00	
2700 Transportation	\$133,830.57	\$126,588.92	\$135,666.00	\$132,459.00	(\$3,207.00)	
5100 Debt Service						
10-2-5100-5830-00000 Bond Interest	\$100,926.50	\$103,346.41	\$90,726.50	\$93,252.26	\$2,525.76	
10-2-5100-5910-00000 Bond Principal	\$115,000.00	\$112,680.59	\$125,000.00	\$122,534.74	(\$2,465.26)	
5100 Debt Service	\$215,926.50	\$216,027.00	\$215,726.50	\$215,787.00	\$60.50	
5221 Transfer to Food Service						
10-2-5221-5930-00000 Transfer to Food Service	\$20,000.00	\$21,171.70	\$20,000.00	\$20,000.00	\$0.00	
5221 Transfer to Food Service	\$20,000.00	\$21,171.70	\$20,000.00	\$20,000.00	\$0.00	
Total General Fund Budget	\$6,957,259.29	\$6,823,956.97	\$7,217,968.25	\$7,094,433.78	(\$123,534.47)	(1.71%)

3100 Food Service						
21-2-3100-5110-00000 Salaries	\$39,564.50	\$27,865.91	\$41,939.00	\$43,050.00	\$1,111.00	
21-2-3100-5210-00000 Health Buybacks	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	
21-2-3100-5211-00000 Health Insurance	\$8,560.64	\$7,383.89	\$8,330.96	\$0.00	(\$8,330.96)	
21-2-3100-5212-00000 Dental Insurance	\$481.36	\$295.61	\$492.36	\$0.00	(\$492.36)	
21-2-3100-5213-00000 Life/LTD	\$0.00	\$92.36	\$0.00	\$0.00	\$0.00	
21-2-3100-5220-00000 Social Security	\$2,453.00	\$1,665.32	\$2,600.22	\$2,700.10	\$99.88	

SAU #76 - Lyme School District

Proposed Budget 2021

Report # 19581

Account Number / Description	2019 Budget 7/1/2018 - 6/30/2019	2019 Actual 7/1/2018 - 6/30/2019	2020 Budget 7/1/2019 - 6/30/2020	2021 Budget Proposed 7/1/2020 - 6/30/2021	Difference	%
21-2-3100-5221-00000 Medicare	\$573.69	\$389.45	\$608.12	\$631.48	\$23.36	
21-2-3100-5231-00000 Retirement	\$4,502.52	\$2,435.07	\$4,684.68	\$4,808.76	\$124.08	
21-2-3100-5320-00000 Contracted Services	\$0.00	\$11,417.74	\$0.00	\$0.00	\$0.00	
21-2-3100-5580-00000 Travel Reimbursement	\$250.00	\$0.00	\$250.00	\$250.00	\$0.00	
21-2-3100-5610-00000 Supplies	\$3,500.00	\$5,632.50	\$3,500.00	\$3,500.00	\$0.00	
21-2-3100-5630-00000 Food Purchases	\$40,000.00	\$42,721.34	\$40,000.00	\$40,000.00	\$0.00	
Total Food Service	\$99,885.71	\$99,899.19	\$102,405.34	\$95,440.34	(\$6,965.00)	
Total Budget	\$7,057,145.00	\$6,923,856.16	\$7,320,373.59	\$7,189,874.12	(\$130,499.47)	(1.78%)
Idea B Grant - 82609						
22-2-1200-5640-82609 IdeaB - Books	\$0.00	\$127.49	\$0.00	\$0.00	\$0.00	
Idea B Grant	\$0.00	\$127.49	\$0.00	\$0.00	\$0.00	
Idea Preschool Grant						
22-2-2150-5320-02742 Idea Preschool - Speech Salaries	\$0.00	\$973.44	\$0.00	\$0.00	\$0.00	
Idea Preschool Grant	\$0.00	\$973.44	\$0.00	\$0.00	\$0.00	
Idea B Grant - 02549						
22-2-1200-5110-02549 Idea B, Teacher Salaries	\$0.00	\$8,606.63	\$0.00	\$0.00	\$0.00	
22-2-1200-5640-02549 Idea B - Books	\$0.00	\$343.66	\$0.00	\$0.00	\$0.00	
22-2-2150-5320-02549 Idea B - Speech Salaries	\$0.00	\$40,000.00	\$0.00	\$0.00	\$0.00	
Idea B Grant - 02549	\$0.00	\$48,950.29	\$0.00	\$0.00	\$0.00	
Title I Grant #70159						
22-2-1100-5110-02800 Title I, Salaries	\$0.00	\$15,987.90	\$0.00	\$0.00	\$0.00	
22-2-1100-5640-02800 Title I, Books	\$0.00	\$132.27	\$0.00	\$0.00	\$0.00	
Title I Grant	\$0.00	\$16,120.17	\$0.00	\$0.00	\$0.00	
Title II Grant #						
22-2-2210-5320-02900 Title II - Professional Dev	\$0.00	\$3,937.16	\$0.00	\$0.00	\$0.00	
22-2-2210-5320-58837 Title II - Staff Training	\$0.00	\$3,088.00	\$0.00	\$0.00	\$0.00	
22-2-2210-5580-58837 Title II - Travel	\$0.00	\$1,762.81	\$0.00	\$0.00	\$0.00	
Title II Grant	\$0.00	\$8,787.97	\$0.00	\$0.00	\$0.00	
Small Rural Schools Grant						
22-2-2190-5240-00000 Conferences	\$0.00	\$1,725.00	\$0.00	\$0.00	\$0.00	
22-2-2190-5320-00000 Contracted Services	\$0.00	\$2,042.15	\$0.00	\$0.00	\$0.00	
22-2-2190-5610-00000 Supplies	\$0.00	\$2,470.00	\$0.00	\$0.00	\$0.00	
22-2-2190-5640-00000 Books	\$0.00	\$1,035.00	\$0.00	\$0.00	\$0.00	
22-2-2190-5740-00000 Equipment	\$0.00	\$18,470.92	\$0.00	\$0.00	\$0.00	
Small Rural Schools Grant	\$0.00	\$25,743.07	\$0.00	\$0.00	\$0.00	
Total Grants	\$0.00	\$100,702.43	\$0.00	\$0.00	\$0.00	

SAU #76 - Lyme School District

Proposed Budget 2021

Report # 19581

	2019 Budget	2019 Actual	2020 Budget	2021 Budget Proposed	Difference	%
Account Number / Description	7/1/2018 - 6/30/2019	7/1/2018 - 6/30/2019	7/1/2019 - 6/30/2020	7/1/2020 - 6/30/2021		
Total Budget with Grants	\$7,057,145.00	\$7,024,558.59	\$7,320,373.59	\$7,189,874.12	(\$130,499.47)	(1.78%)
5251 TR to Capital Reserves						
10-2-5251-5930-00000 Transfer to C.R.F. from Surplus	\$0.00	\$70,000.00	\$0.00	\$0.00	\$0.00	
5251 TR to Capital Reserves	\$0.00	\$70,000.00	\$0.00	\$0.00	\$0.00	
5252 TR to Expendable T Funds						
10-2-5252-5930-00000 Transfer to E.T.F. from Surplus	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00	
5252 TR to Expendable T Funds	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00	
Total Fund Transfers	\$0.00	\$120,000.00	\$0.00	\$0.00	\$0.00	
Roof Project						
30-2-4500-5450-70002 Construction Services	\$180,000.00	\$153,260.03	\$0.00	\$0.00	\$0.00	
Total Construction Project	\$180,000.00	\$153,260.03	\$0.00	\$0.00	\$0.00	
Total Operations	\$7,237,145.00	\$7,297,818.62	\$7,320,373.59	\$7,189,874.12	(\$130,499.47)	(1.78%)

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SAU #76 - Lyme School District

Anticipated Revenue FY21

Report # 19617

Statement Code: REV

	2019 Actual	2020 Budget	2021 Budget	Difference
Account Number / Description	7/1/2018 - 6/30/2019	7/1/2019 - 6/30/2020	7/1/2020 - 6/30/2021	
10 GENERAL FUND				
10-0-1111-4000-00000 Current Appropriations	(6,678,246.00)	(5,705,576.00)	(5,779,497.00)	(73,921.00)
10-0-1311-4000-00000 Individual Tuition	(29,630.00)	0.00	0.00	0.00
10-0-1510-4000-00000 Interest on Investments	(731.93)	(300.00)	(300.00)	0.00
10-0-1920-4000-00000 Contributions & Donations	(150.00)	0.00	0.00	0.00
10-0-1990-4000-00000 Other Local Revenue	(1,249.44)	(875.00)	(875.00)	0.00
10-0-1991-4000-00000 Scholarship Income	(2,822.12)	0.00	0.00	0.00
10-0-3105-4000-00000 *State Taxes	(998,030.00)	(771,297.00)	(709,376.00)	61,921.00
10-0-3110-4000-00000 Equitable Ed Aid	(415,326.11)	(498,671.00)	(538,236.00)	(39,565.00)
10-0-3220-4000-00000 State Kindergarten Aid	(18,700.00)	0.00	0.00	0.00
10-0-3230-4000-00000 Special Education Aid	(65,482.22)	0.00	0.00	0.00
10-0-3240-4000-00000 Vocational Aid	(20,621.63)	(19,000.00)	(19,000.00)	0.00
10-0-4810-4000-00000 Federal Forest Reserve	(415.62)	(416.00)	(420.00)	(4.00)
10-0-5240-4000-00000 Use of PY Unassigned Fund Balance	0.00	(171,503.00)	0.00	171,503.00
10-0-5251-4000-00001 Maintenance Capital Reserve Fund	(30,000.00)	0.00	0.00	0.00
10-0-5252-4000-00004 Post Retirement Benefit Reserve Fund	(18,002.00)	0.00	0.00	0.00
TOTAL 10 GENERAL FUND	\$(8,279,407.07)	\$(7,167,638.00)	\$(7,047,704.00)	\$119,934.00
21 FOOD SERVICE				
21-0-1600-4000-00000 Food Service Sales	(62,407.75)	(67,400.00)	(61,440.00)	5,960.00
21-0-1920-4000-00000 Contributions & Donations Food Service	(53.50)	0.00	0.00	0.00
21-0-3260-4000-00000 Food Service Aid	(1,124.24)	(975.00)	(1,000.00)	(25.00)
21-0-4260-4000-00000 Child Nutrition Program	(10,669.48)	(14,030.00)	(13,000.00)	1,030.00
21-0-4261-4000-00000 USDA Commodities	(4,472.52)	0.00	0.00	0.00
21-0-5221-4000-00000 Fund Transfers	(21,171.70)	(20,000.00)	(20,000.00)	0.00
TOTAL 21 FOOD SERVICE	\$(99,899.19)	\$(102,405.00)	\$(95,440.00)	\$6,965.00
22 SPECIAL REVENUES				
22-0-4520-4000-00000 Small Rural Schools Grant	(25,743.07)	0.00	0.00	0.00
22-0-4500-4000-02549 Idea-B Grant	(48,950.29)	0.00	0.00	0.00
22-0-4501-4000-02742 Idea Preschool Grant	(973.44)	0.00	0.00	0.00
22-0-4521-4000-02800 Title I Grant	(16,120.17)	0.00	0.00	0.00
22-0-4522-4000-02900 Title II Grant	(3,937.16)	0.00	0.00	0.00
22-0-4522-4000-58837 Title II Grant	(4,850.81)	0.00	0.00	0.00
22-0-4500-4000-82609 Idea-B Grant #82609	(127.49)	(49,600.00)	(46,000.00)	3,600.00
22-0-4500-4000-82640 Idea-P Grant #82640	0.00	(730.00)	(730.00)	0.00
TOTAL 22 SPECIAL REVENUES	\$(100,702.43)	\$(50,330.00)	\$(46,730.00)	\$3,600.00
30 CAPITAL PROJECTS				
30-0-5110-4000-70002 Bond Proceeds - Roof Project	(153,260.03)	0.00	0.00	0.00
TOTAL 30 CAPITAL PROJECTS	\$(153,260.03)	\$0.00	\$0.00	\$0.00
GRAND TOTAL	\$(8,633,268.72)	\$(7,320,373.00)	\$(7,189,874.00)	\$130,499.00

Accounting of Actual Special Education Expenses and Revenues*

Special Education Revenues

Account	Description	Actual 2018	Actual 2019
Local Funds			
1111	**Current Appropriation	\$ 1,014,029	\$ 800,778
State Funds			
3100	Adequacy	\$ 86,883	\$ 60,222
3105	State Taxes	\$ 139,600	\$ 115,352
3230	Catastrophic Aid	\$ -	\$ 65,482
	Subtotal	\$ 226,483	\$ 241,056
Federal Funds			
4500	Special Education Grants	\$ 52,560	\$ 50,051
4580	Medicaid Distribution	\$ 8,905	\$ -
	Subtotal	\$ 61,465	\$ 50,051
Other Funds			
5000	Transfers from Expendable Trusts	\$ -	\$ -
	Total	\$ 1,301,978	\$ 1,091,885

Special Education Expenditures

Account	Description	Actual 2018	Actual 2019
1200	Regular Special Education	\$ 670,974	\$ 722,790
1230	High School Special Education	\$ 450,945	\$ 186,479
2140	Psychological Services	\$ 35,840	\$ 26,740
2150	Speech Language Services	\$ 106,839	\$ 110,807
2160	OT/PT Services	\$ 37,380	\$ 45,069
2190	Other Student Services	\$ -	\$ -
2320	SAU Administration (Director's salary/benefits)	\$ -	\$ -
	Total	\$ 1,301,978	\$ 1,091,885

*As required by NH RSA 32:11-a.

** Approximately 14.5% of total appropriations

State of New Hampshire
Lyme School District - Annual Meeting
March 7, 2019 6:00 p.m.
Lyme School Community Room
Minutes

Moderator William Waste brought this meeting to order at 6:03 on Thursday, March 07, 2019.

There were approximately 110 in attendance. School Board Members present: Elizabeth Glenshaw, Chair, Jonathan Voegelé, Vice Chair, Carole Tullar, Hayes Greenway, Secretary, Jay Davis, Matthew Hayden, and James Nourse.

In attendance representing the school were: Janet Mitchell, Coordinator of Business Services, Jeffrey Valence, Principal, and Steven Dayno, Teacher and Lyme Education Association.

Jeffrey Valence and members of the eighth-grade students gave welcoming remarks. Principal Valence thanked the assembled for the past 13 years of support and thanked/acknowledged the efforts of the citizens, parents, teachers, past & present school board members and past and present town officials. He also thanked departing school board members, Elizabeth Glenshaw and Jay Davis for all their efforts over the past years and presented them with a small gift, a carved picture of the school on a plank from the original 1906 red schoolhouse. Steven Dayno on behalf of the Lyme Education Association also acknowledged and thanked the departing board members.

Following the above, Jeff Valence and various board members gave a power point presentation outlining the success and challenges faced by the school over the past year, the budget to be presented was reviewed, financial status of several funds reviewed. Informational graphics comparing Lyme school costs and enrollment as compared to other similar schools was presented.

Moderator Waste made announcements regarding election of School District Officials, Town Officials and Zoning Amendment, which will be on Tuesday March 12, 2019 with polls open between 7:00 a.m. and 7:00 p.m. The Town Meeting deliberative session will begin at 9:00 a.m. on Tuesday March 12, 2019, voter check-in and registration will be required as the use of the ballot card system is anticipated.

The Rules of Decorum and Order were reviewed, a simplified version based of Robert's Rules of Order will be in use.

Articles 1 through 7 will be by voice ballot unless requested, in writing, by 5 registered voters prior to voice vote or 7 registered voters after an initial voice vote.

Voice without vote was asked for and then granted to Janet Mitchell, Coordinator of Business Services with no objections.

Prior to proceeding to the warrant articles, there was a time afforded for questions from the body on the presentation. A friendly and informative discussion followed. When all questions appeared to have been answered satisfactorily, Moderator Waste proceeded with the Warrant Articles.

Article 01: Hear Reports of Other

To hear the reports of Agents, Auditors, Committees, or other officers heretofore chosen, and **pass** any vote relating thereto.

Moderator Waste called for any additions or clarifications to the reports as listed in the School District section of the Annual Report for the Town of Lyme. Seeing none, the reports will be considered as presented and the meeting progressed to Article 02.

Article 02: Operating Budget

To see if the Lyme School District will vote to raise and appropriate the Budget Committee's recommended amount of \$7,320,373 for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for the statutory obligations of the district. This article does not include appropriations contained in any special or individual articles addressed separately, except for the amounts in article 6. (Majority vote required.) The School Board recommends this appropriation. The Budget Committee recommends this appropriation by a vote of 7-1.

MOVED BY: Hayes Greenway

SECONDED BY: Judith Lee Shelnutt Brotman

Article 2 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE. (MAJORITY).

Article 03: Transfer from Surplus to Maintenance Capital Reserve Fund

To see if the Lyme School District will vote to raise and appropriate up to the sum of \$10,000 to be added to the Maintenance Capital Reserve Fund previously established at the Lyme School District Meeting on March 14, 1996. This sum to come from June 30 fund balance available for transfer on July 1. No amount to be raised from taxation. Recommendations Required. (Majority vote required.) The School Board recommends this appropriation. The Budget Committee recommends this appropriation by a vote of 8-0.

MOVED BY: Carole Tullar

SECONDED BY: Francis Bowles

A brief discussion was held regarding the intent of putting the money into the trust funds. Points included, that any excess funds could be returned to the budget that would have the effect to lower next year's taxes instead of placing the excess funds in relatively low-yield trust funds. The counter-point was that by placing excess funds in the trust funds creates an available funding source in *anticipation*, but not in projection, of future needs and counters the need for sharp adjustments to the tax-rate for unexpected expenses on a yearly basis.

Jeff Valence offered a brief clarification that any excess funds would be transferred to the designated funds in the cascading order presented in the Warrant. Seeing no further discussion, Moderator Waste called for voice vote.

Article 03 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE. (MAJORITY).

Article 04: Transfer from Surplus to Post Retirement Benefit Capital Reserve Fund

To see if the Lyme School District will vote to raise and appropriate up to the sum of \$10,000 to be added to the Post Retirement Benefit Capital Reserve Fund previously established at the Lyme School District meeting on March 3, 2016. This sum to come from June 30 fund balance available for transfer on July 1. No amount to be raised from taxation. Recommendations Required. (Majority vote required.) The School Board recommends this appropriation. The Budget Committee recommends this appropriation by a vote of 8-0.

MOVED BY: Jay Davis

SECONDED BY: Kevin Peterson

Moderator Waste called for discussion, seeing none, he called for a voice vote.

Article 04 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE. (MAJORITY).

Article 05: Transfer of Surplus to High School Tuition Expendable Trust Fund

To see if the Lyme School District will vote to raise and appropriate up to the sum of \$130,000 to be added to the High School Tuition Expendable Trust Fund previously established at the Lyme School District meeting on March 9, 1995. This sum to come from June 30 fund balance available for transfer on July 1. No amount to be raised from taxation. Recommendations Required. (Majority vote required.) The School Board recommends this appropriation. The Budget Committee recommends this appropriation by a vote of 8-0.

MOVED BY: James Nourse

SECONDED BY: Stuart Smith

Moderator Waste called for discussion. Jeff Valence indicated that the School Board would like to make an amendment to this article. School Board member Voegelé moved an amendment as follows; To see if the Lyme School District will vote to raise and appropriate up to the sum of **\$25,000** to be added to the High School Tuition Expendable Trust Fund previously established at the Lyme School District meeting on March 9, 1995. This sum to come from June 30 fund balance available for transfer on July 1. (To decrease the amount of any excess funds subject to transfer from \$130,000 to \$25,000).

AMENDMENT SECONDED BY: Bradford “Rusty” Keith

Moderator called for discussion regarding the proposed amendment; seeing none, he called for a voice vote on the Amended Article 05.

Article 05, as amended, was VOTED IN THE AFFIRMATIVE BY VOICE VOTE. (UNANIMOUS).

Article 06: Salaries of District Officials

To determine and fix the salaries of school district officers as follows: School District Treasurer \$825; School District Clerk \$100; School District Moderator \$100. The amounts in this article are included in Article 3. The School Board recommends this appropriation. The Budget Committee recommends this appropriation by a vote of 8-0.

MOVED BY: Hayes Greenway

SECONDED BY: Judith Lee Shelnutt Brotman

Jan Williams noted a small clerical error and that this Article should read *“The amounts in this article are included in Article 2”*

Moderator Waste called for discussion; seeing none, he called for a voice vote.

Article 06 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE. (UNANIMOUS).

Article 07: Other Business

To transact any other business that may legally come before this meeting.

Moderator Waste called for other business. Seeing none, the meeting was adjourned at 7:54 p.m.

A handwritten signature in black ink, appearing to read 'Elise A. Garrity'.

Elise A. Garrity, School District Clerk

As a school we continue work to develop our intellectual growth on fundamental skills and what we call our [Principals of Learning](#) (• Informed & Reflective Learners • Clear & Effective Communicators • Creative Problem Solvers & Analytical Thinkers • Involved & Cooperative Community Members). These skills enable us to interpret the events of our lives, communicate our thoughts and ideas effectively, work with others to achieve our goals, evaluate and adjust our perspectives, and appreciate the role we have in contributing to the benefit of others.

In addition to the development of these skills, we design our instruction and our classrooms to emphasize: Relevance to the learner, Authenticity of what students are producing or investigating, Opportunity to pursue one's natural curiosity, and Encouragement of discovery, innovation, and inquiry. We believe these elements of instruction enhance student engagement and increase the rate of growth in all aspects of learning. Ultimately, we hope this leads to our students possessing the capacity to be self-reliant individuals who can pursue the opportunities that fulfill their personal aspirations while also contributing to the wellbeing of others.

Examples of our work to create such an environment include the introduction of the [Design Lab](#), the K-8 Spanish program, beginning stages of Integration of [Lyme Science Objectives](#), Four Winds Science Initiative, our Art and Music Programs, the implementation of our block schedule which provides time to pursue more in-depth investigations, discussions and activities as well as our Middle School Elective Program. The most common examples occur as part of the daily instructional activities within our classrooms which are too numerous to list here.

While the intellectual growth of our student is a primary focus, the importance of the social and emotional factors in human development cannot be over emphasized. A fundamental factor to growth in intellectual, social, or emotional development is grounded in the depth and sincerity of the relationships that exist between every member of the community. Relationships begin with choices we make in how we interact with others. These choices become habits. And the sum of the choices and habits constitute the character and culture of our community. These habits are learned through practice, not simply of what we teach, but by what is observed and emulated within the community.

Growth in Social and Emotional development is not measured by the absence of mistakes, but in our response to them once we have recognized them. Students today face dilemmas that even adults, with the benefit of experience and the context that time affords us, find vexing. The volatility and uncertainty of modern life has produced levels of anxiety in our younger generations which were absent only decades ago. These factors increase the necessity of strong committed and genuine relationships as well as intentional efforts and instruction focused on social and emotional growth and well-being.

The culture and character of our school is one that I am most proud of and is also the most fragile and requires the greatest attention. It informs everything, from who we hire to work in our school, the positions we have within our school, how we hold one another accountable, how we approach instruction & classroom management, how we define our professional standards and how we invest our time with one another.

Maintaining a culture of compassion as a school typically does not, and would not continue, if left to its own devices. As a species, fear instinctually influences, and in some cases defines, our behaviors. Therefore the presence of poor choices or behaviors, be they intentional or unintentional are to be expected. These are the opportunities we use to counsel and encourage self-reflection (both as adults and children). Giving appropriate guidance and culture among adults to see past the current circumstance to the potential that exists in the child (or adult), increases our ability to encourage personal growth.

These goals require that, as leaders of children and learners ourselves, we continue to evolve, reflect upon and refine our practices and beliefs. Currently, teachers have completed a course together in promoting "[Growth Mindset](#)" through Stanford University. They have been refining developmental continuums in writing and research, adopting current best practices in the use of small group instruction models, building a middle school advisory program and constructing open-ended, multidisciplinary "Expeditionary Learning" units, the first is in coordination with Lyme's Sustainability Committee which is focused on the goal of Lyme's 100% reliance on clean and renewable energy sources by 2050.

There is much to be proud of as a school. I hope you have been able to share in much of it. Your understanding of our goals will help us remain focused on where we are successful and also where there is opportunity. You may also use it to understand some of the basis on which we make our decisions. Fundamentally, I hope it leads to understanding and appreciation of the scope of work that, as a society, we have undertaken (education) and as a school we have committed ourselves to.

**LYME SCHOOL DISTRICT
COMPARATIVE YEARLY ENROLLMENTS
For October First of Each Year**

YEAR	K	1	2	3	4	5	6	7	8	9	10	11	12	SPEC	TOTAL
1990	25	20	26	25	20	16	24	19	20	14	17	8	17	4	255
1991	21	28	19	24	24	21	15	22	20	16	15	17	11	2	255
1992	21	24	29	25	24	23	23	16	25	19	17	14	21	2	283
1993	20	20	25	31	17	21	25	21	17	24	18	16	14	1	270
1994	14	16	22	24	33	17	21	24	27	17	25	19	18	5	282
1995	30	16	21	23	25	33	16	20	25	22	18	24	18	4	295
1996	15	32	18	22	24	23	32	16	23	25	18	23	21	3	295
1997	14	19	31	21	21	23	23	33	17	24	21	16	18	4	285
1998	10	15	18	30	18	23	23	22	32	17	22	18	16	5	269
1999	17	14	15	19	29	19	25	24	23	30	20	23	23	3	284
2000	21	17	13	14	18	28	18	24	24	22	33	21	20	3	276
2001	19	21	13	14	15	18	26	18	24	23	28	25	23	3	270
2002	9	22	23	17	12	17	16	27	19	25	25	24	30	2	268
2003	19	10	22	27	15	17	16	18	27	24	27	25	23	2	272
2004	13	20	14	22	29	15	18	17	16	28	24	23	28	0	267
2005	20	15	18	14	23	29	13	22	17	20	28	23	25	0	267
2006	19	21	16	19	16	26	30	17	20	22	18	25	25	2	276
2007	18	20	19	18	19	15	27	26	16	20	24	16	26	2	266
2008	20	18	21	22	20	19	16	28	27	21	19	22	15	1	269
2009	23	19	19	23	26	20	17	16	24	27	21	18	26	0	279
2010	20	29	22	18	24	26	19	18	18	28	29	19	19	0	289
2011	20	24	30	23	18	22	28	18	18	20	28	27	20	1	297
2012	12	26	21	34	24	20	24	28	20	18	19	30	28	1	305
2013	16	16	25	17	35	25	19	20	26	17	20	19	29	1	285
2014	18	16	14	28	18	36	27	18	19	25	17	20	20	2	278
2015	19	22	18	22	25	18	36	26	20	25	24	17	19	3	294
2016	15	21	21	18	23	25	18	34	28	22	25	25	18	2	295
2017	22	14	22	17	18	24	25	18	36	23	24	22	24	1	290
2018	17	25	18	22	18	22	25	25	19	32	26	21	23	1	294
2019	18	17	24	19	22	22	22	27	26	16	31	21	20	0	285

